

**SOCIAL ACCOUNTABILITY IN LOCAL GOVERNANCE: EXAMINING
THE PRACTICES IN SELECTED MUNICIPALITIES OF KAILALI
DISTRICT, NEPAL**

A Dissertation

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Degree of DOCTOR OF PHILOSOPHY**

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Submitted by

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DECLARATION

I hereby declare that this dissertation is my own work and that it contains no materials previously published. I have not used its materials for the award of any kind and any other degree. Where other authors' sources of information have been used, they have been acknowledged.

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LETTER OF RECOMMENDATION

We certify that this dissertation entitled “Social Accountability in Local Governance: Examining the Practices in Selected Municipalities of Kailali District, Nepal” was prepared by Min Bahadur Shahi under our guidance. We hereby recommend this dissertation for final examinations by the Research Committee of the Faculty of Humanities and Social Sciences, Tribhuvan University, in fulfillment of the requirements for the Degree of DOCTOR OF PHILOSOPHY in Rural Development Studies.

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ABSTRACT

This dissertation critically examines social accountability mechanisms and deliberative decision-making practices within local governments in selected municipalities of Kailali District, Nepal. The research is positioned within the context of Nepal's decentralized local governance, which was established after the promulgation of the 2015 Constitution and the implementation of the Local Government Operation Act 201. Four local governments: Lamki Chuha Municipality, Bhajani Municipality, Joshipur Rural Municipality, and Bardagoriya Rural Municipality were selected based on purposive sampling method within Kailali District for detailed analysis. The primary objectives of this research are to assess the legal provisions, significance, and practical implementation of social accountability (SA) mechanisms, and to examine their role on local governance outcomes and the delivery of public services.

Grounded in theoretical perspectives of accountability and deliberative democracy, the study adopts a pragmatic ontology with an explanatory sequential mixed-methods design, integrating quantitative surveys and qualitative interviews. The respondents in the survey comprised 42 elected representatives, 67 administrative staff, 402 service receiver citizens, and 20 key informants. The research evaluates key mechanisms such as public hearings, social audits, participatory planning, complaint management, and citizen charters, all of which are mandated to promote transparency, responsiveness, and inclusivity. Deliberative processes within local assemblies and executive bodies are also scrutinized. The triangulation of both quantitative and qualitative data facilitates a detailed analysis of the factors influencing SA practices in local governance.

Findings reveal significant gaps between legal/institutional frameworks and actual implementation of SA mechanisms. Although the constitutional and legislative landscape strongly endorses social accountability, practical outcomes are undermined by limited citizen awareness, insufficient institutional capacity, political interference, and ethical concerns. Divergences in accountability perception between service providers and recipients, hierarchical leadership, and lack of stakeholder engagement further constrain the development of deliberative democratic culture. Executive and

assembly meetings are often procedural rather than genuinely deliberative, with dominant party structures suppressing minority viewpoints and broader participation.

The study highlights the critical role of SA mechanisms in fostering effective local governance and strengthening democratic practices. It addresses the persistent disconnect between the theoretical significance of deliberative governance and its pragmatic realization. Despite internal evaluations, including the Local Government Institutional Self-Assessment (LISA), which suggest satisfactory outcomes, third-party assessments highlight ongoing weaknesses in performance, although some gradual improvements in governance indicators can be observed. The research, therefore, emphasizes the necessity of integrating values such as transparency, the rule of law, participation, inclusiveness, efficiency, and sustainability with strong moral and ethical standards. The integration is pivotal for fostering accountability and achieving effective governance. In conclusion, strengthening SA and deliberative decision-making is imperative for enhancing local democracy and effective public service delivery in Nepal. The findings inform policymakers and practitioners on the critical need for capacity building, robust institutionalization of participatory governance, and the reinforcement of ethical and regulative mechanisms at the grassroots level.

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ABBREVIATIONS\ ACRONYMS

AS	: Administrative Staffs
BM	: Bhajani Municipality
BC	: Before Christ
BRM	: Bardagoriya Rural Municipality
CBO	: Civil Society Organization
CA	: Constituent Assembly
CBO	: Community Based Organization
CC	: Citizen Charter
CDP	: Capacity Development Plan
CAO	: Chief Administrative Office
CM	: Complaints Mechanism
CRC	: Citizen Report Card
CSC	: Citizen Score Card
DCC	: District Coordination Committee
ER	: Elected Representatives
FY	: Fiscal Year
GoN	: Government of Nepal
GGA	: Good Governance Act
JRM	: Joshipur Rural Municipality
KII	: Key Informant Interview
LISA	: Local Government Institutional Capacity Self-Assessment
LG	: Local Government
LG	: Legislative Framework
LGOA	: Local Government Operational Act
LMC	: Lamki Chuha Municipality
MOFAGA	: Ministry of Federal Affairs and General Administration

MMR	: Mixed Methods Research
NGC	: Networked Community Governance
NGO	: Non-Governmental Organization
NPC	: New Public Management
OCL	: Observation Check-List
PH	: Public Hearing
QUAN	: Quantitative
QUAL	: Qualitative
SA	: Social Accountability
SR	: Service Receivers
UNDP	: United Nations Development Programme
USA	: United States of America
UK	: United Kingdom
VDC	: Village Development Committee
WB	: World Bank

CHAPTER I: INTRODUCTION

1.1 Background of the Study

This study explores the effectiveness of post-federal restructured local governance system, focusing on the compliance of social accountability practices and the deliberative decision-making processes of local governments in Nepal. It further examines whether these practices align with the legal provision and the essence of local government umbrella act to institutionalize democratic, accountable, and responsive governance at the local level. The central focus is on how local democracy and its key components such as downward accountability and deliberative democratic practices function within the framework of constitutionally recognized autonomous local governments in Nepal.

The 2015 Constitution of Nepal was promulgated by the Constituent Assembly. Since then, Nepal has entered into a new federal structure with three-tier governing units: federal, provincial, and local government. Administratively, the nation is segmented into seven provinces, 77 districts, and 753 local entities, which comprise six metropolitan areas, 11 sub-metropolitan areas, 276 municipalities, and 460 village municipalities. The 2015 constitution empowers local governments with 22 exclusive authorities (as outlined in Schedule 8) and an additional 15 concurrent authorities (as detailed in Schedule 9) to operate effectively at the local level. Notably, this constitution acknowledges the local government's roles and responsibilities for the first time in Nepal's political history (Nepal Law Commission, 2015).

The Constitution of Nepal outlines four primary objectives: the establishment of sustainable peace, the promotion of development, the maintenance of good governance, and the attainment of prosperity. To accomplish these objectives, it is stated that the federal government at the national level, the state government within the province, and the local government at the community level will work together. The federal government handles matter of national importance and international relations, while the provinces are responsible for issues of regional significance. Likewise, the local level government functions to meet people's needs and provide services accordingly. The local government umbrella act 'Local Government Operation Act' (LGOA) 2017 has been promulgated by the federal government as per

the essence of the constitution. The LGOA act has clearly defined local government functions, power, and responsibilities (GoN, 2017). However, as per the constitution of Nepal, local governments can make required additional laws by-laws under their jurisdictions. In such new restructured local government units, the first cycle of the local level elected representatives' tenure has been completed and the second local election has just been finished on 14th May, 2022.

The enactment of the LGOA 2017 granted substantial autonomy to local governments, enabling them to exercise democratic governance and implement policies tailored to local needs. Social Accountability (SA) is a crucial element of effective local participatory governance, enabling citizens to demand accountability from their governments through various mechanisms, including public hearings, social audits, participatory planning, complaint systems, and citizen charters. These instruments promote transparency, enhance responsiveness, and encourage citizen participation, thereby playing a significant role in fostering good governance, minimizing corruption, and improving the delivery of public services (World Bank, 2009).

For instance, Nepal's present local government has obtained autonomy through power devolution and a decentralized approach. A major question is, "How does local governance practice today look like as envisioned by the constitution and LGOA?" The objectives of restructured local governments are institutionalizing a democratic and well-functioning accountable government at the local level; delivering public services to the local communities in an efficient, effective, and responsive way; carrying out social and economic development activities to uplift the living standards of the people; and developing grass root level local democratic leadership (GoN, 2017). Do the existing local governments in Nepal follow the governance practices as envisioned by the constitution? How effective is it to put the people at the center of the delivery of local government services? Common questions that arise in today's local government are whether citizens replicate the democratic practices and values of the local government.

In addition, LGOA-2017 has made mandatory provision of SA to the local government. Likewise, the same act has also provisioned for the decision-making process of the executive committee to be unanimous or majority with deliberation.

This mandatory provision of accountability and deliberative decision-making practices are the foundation of democratic local government and effective service delivery. Deliberative democracy plays a crucial role in strengthening participatory decision-making at the local level, requiring the active involvement of citizens in policy formulation, budget allocation, and implementation of development project.

In this regard, the study has analyzed the two major thematic areas of local governance: compliance of social accountability practices and the deliberative decision-making process of local governments. The majority of current research has concentrated on the theoretical aspects of social accountability; however, the practical application and associated challenges have not been thoroughly examined within the context of Nepal. For this purpose, it is essential to examine the ways in which local governments in Nepal, especially selected local governments in the Kailali District, apply SA mechanisms and engage in deliberative decision-making processes. It is anticipated that recognizing the issues and gaps identified in the study will lead to policy recommendations designed to improve the local government accountability and effectiveness within the federal framework of Nepal.

Social accountability (SA) is a citizen-driven approach to governance that promotes downward accountability by enabling citizens to hold public officials responsible for their actions outside traditional electoral mechanisms (World Bank, 2004). This model, which emerged in the early 2000s, relies on civic engagement and empowers individuals and civil society to influence governance, ensuring responsiveness in service delivery. In Nepali local governance, SA is enshrined in the 2015 Constitution, which established local governments with constitutionally mandated responsibilities and promoted citizen and civil society participation through accountability mechanisms.

SA is an approach to enhance responsibility based on civic engagement in which ordinary citizens or civil society organizations participate directly or indirectly in governance activities (Claasen & Lardies, 2010). Furthermore, SA is distinct from traditional accountability in that it addresses both the obligation of state authorities and citizens' rights to make complaints and hold those in positions of power accountable (Bovens et al., 2008; Fox, 2015). Hence, the SA mechanism is a cornerstone of democratic governance, ensuring citizen preferences remain at the

center of public service delivery (World Bank, 2009). So far, local governments are the closest units and meaningful participation of the grassroots communities (Acharya, 2018a; Hachhethu, 2008).

Local government is the third layer of government, which is much closer to the local people and communities (Udayanganie, 2018). The issue of local government is an ancient institution with a modern concept that is responsible for serving the needs and wishes of the defined territory and population (Asaduzzaman, 2009). Moreover, local governments serve the fruit of democracy at the local level through greater engagement of citizens in governance activities by sharing power among key stakeholders.

Accordingly, a single and concrete statement cannot define the concept of local government. However, most of the scholarly literature represent that local government is the government of a specific locality formed by the legal provisions of that country, which deals with matters affecting the people in that locality and jurisdiction and is governed by the local people through representatives elected by them (Gokhale, 1971; Snape, 2011; Stones, 1963). Local self-government is considered an elected or locally selected political sub-division of a nation or state (Panday, 2011). Based on that shared understanding of local government, it has become an essential part of the modern world of nearby government to the local people.

The system of governance influences the efficacy of present-day local self-government. Therefore, how can we formulate a precise understanding of the broad concept of governance? Governance is about the rules of collective decision-making in settings with a plurality of actors or organizations, no formal control system, and the relationship between state and citizens (Chhotray & Stoker, 2009). From the broader governance perspective, local governance is a multidimensional concept that initiated the local government reform process from the 1990s onwards. The meaning of local governance goes far beyond citizen participation, the evolution from centralist governments to a decentralized government system with more significant citizen contact and involvement exclusively for local stakeholders. Therefore, good local governance is not just about providing a range of local services but also about preserving the life and liberty of local residents, creating space for democratic

participation and civic dialogue, and facilitating outcomes to enrich the quality of life of local people (Shah & Shah, 2006). Thus, local governance always focuses on collective decision-making and rational political management through the creative interaction between authorities and local citizens or civil societies for better service delivery to the citizens. Since then, the local government has primarily aimed to bring public services closer to the citizens efficiently. Nevertheless, public accountability, responsibility, and responsiveness give the local government system democratic content for advancing democracy at the local level (Shrestha, 1996).

Effective local governance is crucial for advancing rural development through improved service delivery, increased community engagement, and the implementation of sustainable development practices. The principles of effective local governance, such as transparency, accountability, participation, and responsiveness, play a vital role in shaping rural development strategies (Bhandary, 2023). By enhancing infrastructure, agriculture, education, healthcare, and community empowerment, effective local governance can help mitigate socioeconomic inequalities in rural regions. Nevertheless, obstacles such as corruption and inadequate institutional frameworks impede progress, highlighting the need for reforms to improve governance quality. Even with attempts to establish governance frameworks and encourage democratic principles, obstacles remain, such as political divisions and bureaucratic rigidity, which hinders effective governance and rural development (Acharya, 2018a). Therefore, public accountability is a fundamental element in enhancing the delivery of local governance services.

Decentralized and accountable local governance, coupled with the empowerment of rural citizens, constitutes a foundational pillar of livelihood-centered governance paradigms, as prominently articulated by Chambers (1993) and Uphoff (1996). These paradigms emphasize the centrality of rural populations in development processes by advocating the devolution of decision-making authority, allocation of resources, and administrative responsibilities to the local level. This approach is particularly relevant within the context of Nepal's evolving local governance landscape, which aspires to enhance grassroots participation and address livelihood-related challenges in rural areas. In this regard, citizen-responsive and accountable local governments play a pivotal role in fostering sustainable livelihood outcomes for marginalized and rural communities. The theoretical contributions of Chambers and

Uphoff offer critical analytical frameworks for evaluating Nepal's progress in decentralized governance. Their shared emphasis on participatory engagement, institutionally embedded mechanisms, and citizen-oriented governance emphasize the imperative for Nepal to move beyond structural decentralization and to meaningfully invest in the empowerment of rural citizens. Such an approach is essential for realizing the broader goals of livelihood-centered and inclusive local development.

Local government worldwide has been undergoing a process of change over the last ten or twenty years. The external influences on the country and local government, like globalization, economic interdependence and, privatization, global transition, would be the change agents of the local government system (Andrew & Goldsmith, 1998). To cope with the changing situation, local government institutions have received immense importance from developing countries' domestic and international forces during the last three decades (Asaduzzaman, 2009). Meanwhile, the challenges developing countries face, such as poor service delivery, corruption, mismanagement, and violence, can be managed by implementing an effective governance system (World Bank, 2017). Since 1990, most development partner agencies have been focusing on public sector reform through the improving governing systems of developing countries, particularly their local governance. In this context, following SA and deliberative decision-making practices seems necessary to make local government effective.

Empirical evidence from various countries (Bolivia, Honduras, Indian, Mali, Philippines and Ukraine) indicates that SA is crucial for fostering transparent and representative governance, empowering citizens, and promoting sustainable development, especially within rural local governance contexts (Bovens et al, 2014, 2024, Fox, 2015). This is particularly relevant for Nepal, which faces similar issues where political development is not keeping pace with economic advancement. The research emphasizes the critical role of SA in ensuring that public services are delivered efficiently and are responsive to the needs of citizens, aligning with Nepal's initiatives to enhance local service delivery. Mechanisms of social accountability, including citizen engagement and transparency initiatives, are vital for improving governance and service provision. The Local Government Operation Act (LGOA) of 2017 outlines the responsibilities of local governments in Nepal, with the goal of enhancing service delivery and fostering citizen participation. However, despite the

existence of legal frameworks, challenges such as corruption, mismanagement, and insufficient accountability continue to plague local governance in Nepal. Discrepancies between policy objectives and actual implementation in local governance, adversely affects the quality-of-service delivery. Additional research is necessary to explore the influence of SA on effective local governance and to address existing gaps in conceptual frameworks.

Although legal frameworks exist for promoting SA within local government in Nepal, research reveals ongoing deficiencies in adherence, awareness, and institutional capacity at the local level. Current studies have mainly concentrated on the theoretical frameworks surrounding social accountability, whereas the practical implementation status and associated challenges have largely been overlooked or undervalued. Therefore, this study seeks to examine how local governments in Nepal, particularly in Kailali District, implement SA mechanisms and deliberative decision-making processes. By identifying these gaps, the research aims to provide policy recommendations for strengthening accountability and governance in Nepal's evolving federal system.

1.2 Statement of Problems

Recent debates in local governance about accountability, transparency, and responsiveness of governments to citizens have been focusing on how citizen-led accountability strategies can improve services for the poor and marginalized (Joshi, 2017). Similarly, some theories and empirical studies claimed that compliance with accountability practices and the deliberative decision-making action of local governance have aided in effectively delivering services to the people (Bovens et al., 2014; Claasen & Lardies, 2010; Fox, 2015). Moreover, SA is a mechanism that requires collective efforts of the service providers and service receivers in which citizens and civil society organizations engage to hold state officials or service providers accountable for effective local governance (Shahi, 2020). On the contrary, Brinkerhoff and Wetterberg (2015) argue that some kinds of literature oversimplify citizen engagement and demand-side accountability. Furthermore, they have claimed that compliance with accountability is a contested concept in particular societies. Concerning local governance, how do the people running the local government and the citizens receiving general service perceive the idea of SA in Nepal? What are the

locally understood meanings of SA among supply-side and demand-side actors? Whether the perception of SA is, the same or different for service providers and service recipients, has remained a serious question to be investigated.

Despite the number of reservations, roles, and responsibilities provided by the Constitution of 2015 and the Local Government Operation Act of 2017, the implementation of these provisions remains limited. Nepali society has remained frustrated and dissatisfied at the citizen level about honesty in the political and bureaucratic domains (Acharya, 2018b). On the other hand, a little less than half of Nepali (45.2%) people are optimistic that the post-federal local level restructuring has allowed them to increase the capacity of their local government to deliver services (Kathmandu University, 2018). Politically, the elected body is to execute the governance activities in local government units. Still, there are very few citizen engagement activities, and it is seen that there is less emphasis on accountability (Dhungana, 2018). However, the theory of accountability always emphasizes the following: citizen participation in governance activities, citizen surveillance, and a sense of responsibility, a willingness to act in a transparent, fair, and equitable manner, and local government decisions that are justified to the people. The fundamental compliance of local governance and accountability mechanisms like the collective effort and decision system, citizen engagement, and citizen surveillance have been observed to be unsatisfactory. Therefore, the empirical scenario of local governance and its accountability in the Nepali context can be an interesting subject of study.

In the same vein, the deliberative democracy theory argues that political decision-making must be rational, based on collective consensus, and inclusive of the stakeholder (Melo & Baiocchi, 2006). The National Governance Survey Report has highlighted that only 29 percent of Nepalese community people have participated in local development meetings, discussions, and related activities at some point (Nepal Administrative Staff College, 2018). Likewise, some empirical observations on local governance in Nepal indicate the trend of authoritarian decision-making led by the head of local government. Sometimes it reveals the conflict between the head, deputy head, and members of the executive committee of the local government in the decision-making process (Adhikari, 2021; Subedi & Subed, 2021).

The empirical literature raises many critical issues. How do local government key stakeholders like elected representatives, administrative staff, and citizens perceive the SA tools in the local government's regular system for effective service delivery? What are the gaps between existing SA practices, legal provision, and compliance? Why is SA an integral part of local governance? What is the thing that motivates the main stakeholders of the local government to comply with social responsibility? Why is the process of deliberation in decision-making not being followed? Even in deliberative democracy, decision-makers must justify their actions and provide reasons to citizens through collaborative decision-making, which is directly linked to local governance accountability.

With regard to Nepali research work on accountability in local governance, this study found that there is some research gap. The local government currently can govern with complete autonomy from the constitution and laws. Governance issues, including social accountability, local democratic practice, local policy making based on discussion, and the sufficient relevant studies and research, are lacking in this context. However, there is an essential need for a conceptual framework that systematically defines the causal relationship between SA practices and improved governance outcomes. Thus, both academic and empirical research have undervalued the assessment of SA and deliberative decision-making within the local governance sector following the restructuring of federal Nepal; it would be more effective to undertake a scientific mixed methods study focusing on local governance and rural development perspectives. In a similar vein, it is crucial for the issue of local governance and development to assess the views on SA held by elected representatives, administrative staff, and citizens. Furthermore, there are no existing studies that juxtapose these viewpoints. Consequently, this research aims to analyze the disparity between the rhetoric and the actual implementation of SA practices within local governance in Nepal.

1.3 Research Questions

In recent years, there has been a notable increase in the focus on SA and participatory decision-making as local governments around the globe seek to enhance governance, transparency, and the quality of services provided. In Nepal, the federal restructuring has granted local government units enhanced autonomy, thereby amplifying the

necessity for robust accountability systems and active citizen participation at the grassroots level. In this context, SA tools such as public hearings, social audits, participatory planning, citizen charters, code of conduct and deliberative decision-making practices are essential in ensuring that local authorities address the needs and issues of their citizens effectively.

Grasping the context and importance of these mechanisms within the local governments of Kailali district is crucial, particularly as local entities are responsible for providing essential public services and fostering public trust. The ability of local governance to function effectively depends not only on legal mandates but also on how these mandates are operationalized through participatory and transparent practices. This study is guided by the following specific research questions.

1. What are the legal and political provisions for social accountability, and what is their significance in local governance in Nepal?
2. How does social accountability operate within the local governance framework of specific municipalities in the Kailali district, and what are the key stakeholders' perceptions regarding it?
3. How do social accountability mechanisms influence the effectiveness of local governance, particularly in the public services delivery?

1.4 Objectives of the Study

The broad objective of the study is to evaluate the SA practices and deliberative decision-making procedures of local governance in selected municipalities of Kailali district, Nepal. The specific objectives are as follows:

1. To assess the legal provisions and relevance of social accountability mechanisms within the local governance framework.
2. To examine how social accountability mechanisms and deliberative decision-making processes function within local governments.
3. To evaluate the contribution of social accountability mechanisms to effective local governance, focusing on service delivery outcomes.

1.5 Hypothesis

This study posited that the effectiveness of local governance and service delivery is influenced by various local governance variables. The effectiveness of local

government service delivery is influenced by a range of factors, as outlined in the hypotheses. These factors include public hearings, citizen participation, and adherence to structured planning processes, transparency, and effective communication. Specifically, the hypotheses explore how mechanisms such as public hearings, timely information dissemination, routine monitoring, deliberative decision-making, and the involvement of community-based organizations (CBOs) enhance the implementation and sustainability of local government plans and policies. Additionally, the interaction between regular executive meetings, staff cooperation, and transparency in decision-making processes is proposed to significantly affect the responsiveness and effectiveness of local governments in meeting citizens' needs.

These variables collectively contribute to improved governance, accountability, and overall service delivery at the local level. The analysis of the hypothesis relies on the variables derived from accountability and deliberative democracy theories. Likewise, another foundation of the hypothesis is the empirical model observed in the local government sectors of European and South Asian nations. The following alternative hypotheses are tested in this study.

First Alternative Hypothesis (H₁):

Public hearings at the municipal and ward levels, adherence to prescribed steps in the plan formation process, and the participation of citizens and community-based organizations (CBOs) in planning significantly affect the timely implementation of plans, policies, and budgets in local governments.

Second Alternative Hypothesis (H₂):

Regular executive body meetings, deliberative decision-making processes, online dissemination of decisions, adherence to the seven-step planning process, and the participation of citizens and community-based organizations significantly contribute to local governance performance (LISA Score).

Third Alternative Hypothesis (H₃):

Regular municipal and ward monitoring, improved project quality through monitoring, citizen involvement in project monitoring, compliance with public inspection, public auditing that enhances project quality, and the provision of

information boards at project sites have a significant effect on the increase in community-demand based project implementation.

Fourth Alternative Hypothesis (H₄):

Adherence to the seven-step planning process by local governments, citizen participation in ward-level planning, and the participation of community-based organizations (CBOs) in the planning process significantly affect the sustainability of local government development projects.

1.6 Significance of the Study

The rationale for this study lies in its critical examination of SA practices and deliberative decision-making procedures in the context of local governance in Nepal. In light of Nepal's transition to a federal structure under the 2015 Constitution, local governments have gained constitutional and legislative authority to govern autonomously. This restructuring presents both opportunities and challenges, especially regarding governance efficacy, accountability, and inclusivity. The promulgation of the 2015 Constitution and the introduction of the Local Government Operation Act (LGOA) 2017 have provided local governments with new mandates, responsibilities, and powers. However, the translation of these legal frameworks into effective governance remains underexplored. By assessing SA and deliberative decision-making, the study provides insights into how well local governments are adapting to their constitutional and legislative mandates.

Despite the growing importance of local governments, there is limited academic and empirical research on their accountability practices and decision-making processes in Nepal's post-federal restructuring context. This study seeks to address this gap by focusing on the practical applications and challenges faced by local governance units. Specifically, it evaluates SA mechanisms such as social audits, public hearings, and participatory planning which are designed to make governance more citizen-focused. Assessing the effectiveness of these tools in fostering transparency, responsiveness, and service delivery is essential for advancing democratic local governance in Nepal.

Furthermore, by examining the relationship between accountability mechanisms and governance outcomes, the study aims to identify actionable

recommendations for improving governance practices. These findings are particularly relevant for local government stakeholders, including elected representatives, administrative staff, and citizens. Integrating theoretical insights from governance, accountability, and deliberative democracy literature while grounding the analysis in empirical realities, the study enriches the understanding of local governance in Nepal. Deliberative decision-making is fundamental to democratic governance, ensuring inclusivity, collaboration, and rationality in decision processes. By investigating the gaps and challenges in this domain, the study contributes to strengthening Nepal's local democratic foundations. This dual approach contributes not only to the body of academic literature but also to the broader field of public administration and governance studies.

Moreover, the study provides valuable data and insights that can inform policy formulation and implementation at the municipal and ward levels. It also serves as a resource for development partners, civil society organizations, and researchers, guiding the design of interventions and programs for capacity building and the improvement of governance practices. Effective local governance is critical for providing services to local citizens. Effective governance comes with rights, responsibilities, and resources for development. A primary concern of a decentralized governance system is that the service providers have to work with the people within proximity (Shahi, 2020). Thus, SA would be an essential and effective mechanism in local democracy and governance. In addition, local governance is one of the pivotal areas of rural development in Nepal. The significance of the research is to assess how SA practices empower the citizens to hold local governments accountable for their action to better service delivery and governance outcomes.

Finally, the study contributes enhancing the pragmatic skills to assess the local governance issues for research and policy implications. Overall, the study of SA in local governance is significant as it contributes to a deeper understanding of how to improve governance, empower citizens, enhance public service delivery, and strengthen democratic systems.

1.7 Organization of the Study

This dissertation is structured into nine detailed chapters, each playing a vital role in enhancing the understanding and analysis of SA in the realm of local governance in

Nepal. The arrangement of the chapters is designed to lead the reader through a coherent sequence, starting from fundamental concepts and culminating in the synthesis of research findings, thereby providing a comprehensive exploration of the SA in local governance.

The initial chapter establishes the foundation for the dissertation by presenting the research topic, its importance, and the contextual framework within which it exists. This chapter delineates the research problem and research questions, objectives, and inquiries that the study aims to explore. Additionally, it defines the scope of the research, emphasizing both the geographical and thematic boundaries. The second chapter explores the established literature on SA and local governance. It offers a critical analysis of relevant theories, frameworks, and empirical research that contribute to the study. This literature review highlights gaps in the current understanding of SA within local governance, underscoring the necessity of the current investigation. Additionally, this chapter articulates the conceptual foundations that support the research, establishing a robust theoretical basis for the chapters that follow.

The third chapter provides an overview of the research philosophy, design, and methodology utilized in the study. It elaborates on the mixed methods approach, which integrates both qualitative and quantitative techniques for data collection and analysis. This chapter specifies the sampling strategy, methods employed for data collection, and the analytical tools used, while addressing ethical considerations and limitations inherent in the study to promote transparency and rigor throughout the research process. Chapter four provides an overview of the study area, presenting its social, geographical, and economic characteristics. Chapter five explores the concept of SA within the specific legal context of local governance. It defines social accountability, discusses its various dimensions, and examines how it is understood and implemented at the local level. This chapter provides the legal, political and contextual background, linking the concept of SA to broader local governance frameworks and identifying the key actors involved in promoting and sustaining SA practices in Nepal.

The sixth chapter offers a comprehensive examination of the existing provisions and practices related to SA within local governments in the study area. It

explores the functional practices and institutional mechanisms that support SA at the local level. Additionally, the chapter evaluates the effectiveness of these provisions and practices, emphasizing grassroots responses and quantitative results derived from surveys. Furthermore, it analyzes the perspectives of key stakeholders in local government, including elected representatives, staff members, and citizen service recipients, drawing on both primary and secondary data collected, analyzed, and interpreted. In the following chapter, a variety of stakeholder perspectives regarding local governance and SA are examined. It delves into the opinions of citizens, government representatives, civil society organizations, and other significant participants concerning the efficacy and challenges of SA within local governance. This chapter provides detailed insight into how various stakeholders view and interact with SA mechanisms, illuminating the factors that affect their success or limitations.

The chapter seven explores the relationship between SA and effective local governance, emphasizing the impact of SA tools and deliberative decision-making on governance performance. This chapter demonstrates the statistical tests, correlations, regression for effective local governance and service delivery.

The eighth chapter synthesizes the results obtained from both qualitative and quantitative research methodologies, providing joint display data and analysis. It examines the outcomes in the context of the research questions and objectives, establishing links between the empirical data and the theoretical frameworks outlined in previous chapters. This chapter also interprets the findings, presenting insights into the implications of the study for local governance and practices of social accountability. Finally, the concluding chapter nine integrates the principal findings of the research, formulating conclusions derived from the evidence outlined in earlier sections. It examines the implications of the study for policy formulation, practical applications, and potential avenues for future research. Additionally, this chapter contemplates the wider relevance of the findings in improving and understanding SA within local governance and concludes by providing recommendations for stakeholders engaged in fostering SA at the local level.

CHAPTER II: LITERATURE REVIEW

This chapter focuses on exploring the conceptual, theoretical, policy, and empirical dimensions of local governance. It provides an extensive analysis of local government through various theoretical lenses, including Liberal Democratic Theory, Public Choice Theory, Decentralization Theory, Governance Theory, New Public Management, Deliberative Democracy, and Accountability Approaches. The chapter highlights how these theories frame the autonomy, accountability, and participatory aspects of local governance.

Additionally, it incorporates a policy review, outlining global and national contexts, including Nepal's historical and modern approaches to local governance. Empirical studies are used to compare international and Nepali practices, emphasizing challenges such as citizen engagement, resource limitations, and service delivery efficiency. The review also delves into social accountability (SA) mechanisms and their role in enhancing governance and institutional performance, especially within Nepal's federal restructuring framework.

This overview establishes a foundation for understanding the dynamics of local governance, accountability, and citizen participation, particularly as they relate to Nepal's evolving governance model.

2.1 Local Government and Governance

Various scholars have studied the different dimensions of local governance (Stone, 1963; Gokhale, 1971; Snape, 2011). Local government represents a crucial administrative framework within the broader context of governance, functioning as the fundamental basis for meeting the needs and aspirations of local communities. However, many political scientists and government experts have attempted to explain them in various ways as having typical characteristics. Since the issue of local government is an ancient institution with a modern concept, scholars have defined it from different perspectives multiple times (Asaduzzaman, 2009). In this regard, Stones (1963) indicates that local government is part of the government of a country that deals with matters that concern the people in a particular locality. Similarly, Gokhale (1971) defines "local self-government as the government of a specified locality by the local people through the representatives elected by them"(p.45). Furthermore, according to Snape (2011), local government is "that regulation in

particular localities of matters of primarily local importance by locally elected bodies raising the necessary money for their activities by the imposition of local taxes and generally subordinate to the central government"(p.78). This notion highlights the financial autonomy and accountability of local governments within a broader federal or unitary system.

Local government can be described as a governance system wherein citizens of a particular region elect representatives to manage local matters, which are typically subordinate to the federal government. The literature suggests that local government encompasses several components: (a) a local governing entity, (b) the election of representatives by local residents who ultimately oversee that entity, (c) the autonomy of the entity, allowing it to operate independently from higher authorities within a defined scope, (d) recognition of the differences between local and non-local services, and (e) the imposition of local taxes (Bowman & Kearney, 2011; Lowell, 2005; Sachdeva, 2011). As a matter of fact, local governments operate as a decentralized unit of the broader governance system, tasked with addressing specific local issues while adhering to the laws and policies of the central government (Bowman & Kearney, 2011).

In other words, a local government institution has several features. It has a governmental body responsible for serving the needs and wishes of the local community and a defined territory and population. Moreover, local governments serve the fruit of democracy at the local level through greater engagement of citizens in governance activities by sharing power among key stakeholders (Adhikari, 2020). For this reason, local governments ensure public participation in governance through elected representatives, thus fostering accountability and transparency at the grassroots level. Hence, local governments play a vital role in community development by delivering essential public services such as education, healthcare, and infrastructure while maintaining financial autonomy through local taxation and resource mobilization to address community-specific priorities (Lowell, 2005; Sachdeva, 2011). Local government serves as the platform for citizens to exercise their rights to participation and representation in decision-making processes. This framework ensures that resources are allocated efficiently, with decisions grounded in local knowledge and priorities (Oates, 1972, as cited in Ivanyna & Shah, 2012).

Despite its advantages, local government faces numerous challenges, including resource limitations, bureaucratic inefficiencies, and political interference. In many developing countries, local governments struggle to achieve financial autonomy and maintain accountability to their citizens (Asaduzzaman, 2009). To address these issues, efforts must be directed toward capacity building, enhancing fiscal independence, and fostering inclusive participation in governance processes.

2.2 Conceptualizing of Social Accountability Approach in Local Governance

As many scholars argue that accountability is the cornerstone of governance. Local governance includes the diverse objectives of vibrant working and self-governing communities. Therefore, good local governance is not just about providing a range of local services but also about preserving the life and liberty of local residents, creating space for democratic participation and civic dialogue and facilitating outcomes that enrich the quality of life of local people (Shah & Shah, 2006). Thus, the issue of 'accountability' has received considerable critical attention in governance and local governance. A primary concern of decentralized governance system, the service providers have to work with the people within close proximity, SA would be the essential and effective mechanism in local governance (Shahi, 2020). Thus, the contemporary ideology of local governance is that, local government should be responsible towards the citizens and their effectiveness and relevance should be reflected from the delivery of quality services.

Accountability and transparency remain the foundations of government administration, either at the national or local level, in ensuring that those in positions of authority carry out their responsibilities and obligations honestly and legitimately (Amosa, 2010). Although SA is a specific concept used in the sphere of local government for effective local governance, the concept of accountability is contested generally. Since the previous two decades, SA has been used as a mechanism for effective local governance in both government and non-government circles South Asia and African countries. Much of the current literatures elaborate the SA as a tool for development planning and it is concerned with the responsibility and responsiveness of state authorities as well as the ability of citizens to take claims and hold those who exercise power to account for their actions (Bovens et al., 2014; Claasen & Lardies, 2010; Fox, 2015).

Similarly, from the perspective of developing countries, results-based accountability is one of the mechanisms for making local governance responsive and accountable (Shah & Shah, 2006). What is more, SA focuses on the demand-side of good governance, it aims at strengthening the voices of citizens to demand greater accountability and responsiveness directly from public officials and service providers (Friis-Hansen & Cold-Ravnkilde, 2013). However, there is evidence to suggest that SA has the greatest potential to effect positive improvements in the delivery of essential services of local governance (Basel Institute on Governance, 2016). The critical question in this concept of accountability is whether the local governing system embraces SA in practice to each and every level.

The World Bank (2009) evaluated the approach to SA in local government and governance in developing nations. As per the World Bank, three major applications of SA mechanisms involve: (I) generic legislation empowering citizens to demand justification from local governments; (ii) specific bodies and procedures for citizen oversight; and (iii) political culture for citizen oversight primarily through community-driven activities.

In a similar manner, the World Bank financed the Program for Accountability in Nepal (PRAN) to strengthen the abilities of civil society and government entities in employing SA tools. This program has assessed the strengths and opportunities, as well as risks and obstacles, for SA initiatives in Nepal (Tamang & Malena, 2011). This report highlights that state institutions in Nepal at all levels have not viewed their responsibilities to citizens as central, and to date, SA remains limited. There is both a clear opportunity and an urgent need for enhanced citizen empowerment and social accountability. PRAN has introduced some examples of SA mechanisms: public hearing, social audit, citizen charter, citizen report card, community score card, participatory budget, public expenditure tracking, procurement monitoring, declaration of assets etc. However, Nepal's new constitution 2015 has established the federal structure with three levels of government: federal, provincial, and local. The study's main concern is whether newly restructured local governments are implementing SA practices in real ground.

Ackerman (2005) characterizes SA as an active process in which public officials must communicate, justify, and face consequences for their actions,

highlighting the importance of civic involvement from ordinary citizens or civil society in holding officials accountable. This framework emphasizes tools like participatory budgeting and citizen report cards, demonstrating that SA can transcend formal institutions to embrace grassroots engagement. Additionally, Ackerman classifies SA into dimensions such as the incentive framework (punishment or reward), degree of institutionalization, and the inclusivity of participation, providing a detailed perspective for assessing its application within the public sector.

In a similar vein, Vij (2011) examines SA through the framework of India's Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), characterizing social audits as a mechanism for collaborative governance. These audits empower marginalized communities to assert their rights and hold officials accountable, thereby transforming passive recipients into engaged participants in governance. Vij contends that the true power of social audits lies in their ability to challenge existing hierarchical power dynamics and advance social justice by promoting transparency and empowering citizens. Conversely, Schjødt (2017), in his case study focused on Nepal, underlines the difficulties and effects of SA initiatives, such as the Child-Sensitive Social Protection Programme (CSSP). Although these initiatives enhanced awareness and improved information flow, they were inadequate in driving systemic change due to insufficient institutional incentives and a lack of responsiveness from the state. This suggests that for SA to yield effective results, it must be thoughtfully integrated into the design of programs, taking into account the specific context.

2.3 Theoretical Underpinning of Local Government

This research has analyzed five distinct theories and approaches to clarify concepts and variables essential for understanding local governance accountability and its legitimate knowledge. Additionally, these theories can be compared and contrasted with the study's findings. The theories examined include liberal democratic theory, public choice theory, decentralization theory, governance theory, deliberative democracy, and accountability. Nevertheless, this study primarily employed the variables associated with deliberative democratic theory and accountability theory within its design.

2.3.1 Liberal Democratic Theory

Chandler (2008) expresses that there are no concrete theory of local government and no normative general theory of what local government ought to be; however, existing local government polity worldwide is widely accepted as the tier of government. Why is local government valuable? When the status of local government is discussed in political debates, the primary value at play is functional efficiency (Odalén & Erlingsson, 2017). Functional efficiency manifests in the local government's value, role, responsibility, and sustainability. Therefore, the structure of local government polity around the world has been changing over time due to the influences of external political philosophy (Andrew & Goldsmith, 1998). The changes are both formal and informal; they may be evolutionary and revolutionary (Humes, 1959). Hence, continuous academic discourse is essential to understanding the local government's fundamental concepts and principles.

Thinkers such as John Stuart Mill advanced theories of democratic participation in which deliberation came to be more than a mere method of decision-making; it served an essential educational function in teaching individuals how to engage as public citizens (Parthasarathy & Rao, 2017). The liberal justification provides ethical and expedient value to the local government to secure the liberty of the communities. Mill's opinion that communities ought to be free to regulate themselves regarding actions regarding that group can be applied to any number of different types of community, including the nation itself (Scarre, 2007).

The implication of the liberal democratic theory for local government is based on the freedom of the community's right to self-regard decisions to determine their value and common interest. Local government is appreciated because the devolution of local problems to those with local knowledge is more efficient than central management. It is more possible that the local government would contribute to a stable liberal democracy. In general, the aim of liberal democratic theory is to establish a political framework that harmonizes the principles of personal liberty, equality, appreciation for diversity, and democracy. Simultaneously, it endeavors to foster social unity and stability. However, it is a question of how well communities adopt and implement a practical level of autonomy and self-regarding decisions, and respect for diversity. On the other hand, the norms of accountability would be

prominent issues of the governing system, alongside the community's liberal autonomy. It can be assumed that local democracy can be successful only if aspects such as the right to self-determination, citizen participation, financing, administrative competence, and local government accountability go forward.

The structure of local government can be analyzed through the perspective of liberal democratic theory. This is due to the fact that the local government is responsible for overseeing the autonomy of local residents, their rights, and adherence to the rule of law, engagement of stakeholders, public opinion, and recognition of diversity. The accountability of the local government to the citizens in these areas is crucial for effective local governance and service delivery.

The elements of liberal democratic theory are collectively applied in local government accountability, which functions transparently, addresses the needs of citizens, and adheres to democratic principles. The rule of law ensures decisions are made within a legal framework, while citizen participation fosters direct engagement in governance. Transparency, in turn, enables public oversight of government actions. By integrating these elements into governance practices, local governments can enhance SA and better serve their communities.

2.3.2 Decentralization Theory

The concept and theory of decentralization in the political system is another contribution to the functioning of local government. Decentralization is diffusing and delivering power authorities from a centralized governance system. There are, however, several distinct ways of understanding decentralization, such as political, administrative, and economic types of decentralization. According to Hossain (2007), decentralization is the transfer of authority from a higher level of government to lower units and from the center to the periphery.

Most of the literature highlights the crux of decentralization is regarded as an essential element like: local governance, democratic practice, effective public service, citizen engagement, sustainability and efficient manage of local affairs by the local stakeholders as the welfare motives (Boyne, 1998; Faguet, 2000; Hossain, 2007; Sellers & Lidstrom, 2007; UNDP, 1997). Recently, the concept of decentralization has come to be regarded as a significant element of democratic governance in most

Western as well as some non-Western states, unitary and federal states, (Bevir, 2007). In the same way, decentralization and the development of democratic local governance continue quietly to sweep the world from Bolivia to Bulgaria and West Africa to South Asia (Hossain, 2007).

The primary focus of the decentralization concept is to empower local people through local administrative units by delegating decision-making power, roles and responsibilities. However, the rationality of decentralization for moving decision-making closer to people on the grounds of efficiency and accountability to the closer a representative government to its people, the better it works (Ivanyna & Shah, 2012). Furthermore, public service should be provided by the jurisdiction having control over the minimum geographic area, thus the responsibility should be decentralized to local governments to understand the concerns of local residents; local decision-making is responsive to the people for whom the services are intended (Oates, 1972 as cited in Ivanyna & Shah, 2012). Consequently, the decentralization debate has been going on in the areas of local governance and politics in developing countries. Decentralization takes various forms and models in different countries throughout the world. The emphasis is on bringing government decisions and services closer to the people regarding efficiency, accountability, and responsiveness, which can be accomplished through local government units. The main issue is whether the concept and practice of decentralization are sufficiently reflected in local governance practices. Similarly, how far is accountability in decentralization taken as a matter of compliance in decentralized local government?

2.3.3 Governance Theory

Governance is a relationship between citizens and the state. Governance as the concept and theory is often vaguely defined and specified. Most of the literature described governance as the broad and multidimensional aspects. The term governance can be used specifically to describe changes in the nature and role of the state following the public-sector reforms of the 1980s and 1990s, it is inspired by ideas associated with neoliberalism and public choice theory (Bevir, 2007). Chhotray and Stoker (2009) broadly noted that " Governance is about the rules of collective decision-making in settings where there are a plurality of actors or organizations and where no formal control system can dictate the terms of the relationship between

these actors and organizations"(p.3). This assertion has associated four fundamental elements to understand with the broad concept of governance. First the 'rules'-it is embedded within a stable governance system. The concept of 'collective'-decision is rather obviously taken by a collection of individuals and stakeholders. Third, the 'decision making' should be accountable and collective. The fourth element is 'no formal control system'- collective oversight and supervision can control the decision-making in the governance system. Hence, it can be the center of governance's attention to how public management's functioning and operation can be improved. Therefore, governance is not a science with clear causal pathways; it is a rational political collective action and judgment to resolve the problems and challenges in public affairs.

The work on 'governance' by Rod Rhodes was one of the first to conceptualize governance in public sector reform through the governance lens (Kjaer, 2011), it promotes the new research debate on governance. 'Governance' means no one center but multiple centers; there is no sovereign authority because networks have considerable autonomy (Rhodes 1997 as cited in Kjaer, 2011). Rhodes (2016), clearly demonstrates public sector reform through governing networks. Inter-organizational networks between different levels of government and across the state-society divide are gaining more autonomy when delivering public services. However, this argument of 'network governance' describes the public sector change by the reform of the 1980s and 1990s in public administration and public policy.

Similarly, the implication of governance theory and how does the public policies deal with the complexity dynamic nature of society and fit into the current social changes (Asaduzzaman & Virtanen, 2016).Therefore, the discourse of governance provides the new contribution on public administration as significance of citizen inclusion, public-private partnerships, government resource exchange, networking, interdependence between organization and stakeholders and a significance degree of autonomy. However, the role and responsibility of local governance are gradually being reformed and widened worldwide by the influence of governance policy implications. Hence, governance concerns a state's ability to serve its citizens. It involves the rules, processes, and behaviors whereby interests are articulated, resources are managed, and societal power is exercised (Addink, 2019).

Governance-citizen relationship has always been a central issue of historical evolution of civilizations since the ancient time to today. The contemporary world is changing with the rapidly changing nature and role of government, and the process of governance and administration in the age of accelerated globalization. Farazmand (2012) expanded on the concept of 'sound governance' by arguing that citizens must be actively engaged in policy innovation and capacity building for governance and public administration to rule effectively. Moreover, 'sound governance' claims incorporate general management skills with anticipatory behavior, democratic character, responsiveness, competence and cultural values embedded in societal values and structures. It includes the state as an enabling institution, the constitutional framework, the civil society, the private sector, and international institutional structure within limits.

Governance has been the crucial issue and matter of debate in development policy by bilateral and multilateral agencies since the 1990s. Governance is based upon three levels of transformation: at the institutional level the creation of a 'neutral' state; at the social level the creation of a liberal public sphere or civil society; and at the personal level the corresponding creation of a liberal self' and 'modern' patterns of behavior. It is seen that the ultimate goal of governance in the public sector is to provide better service through institutional policy reform (Williams & Young, 1994). Similarly, The World Bank (2017) highlights that governance takes place at different levels, from international bodies, to national state institutions, to local government agencies, to community or business associations. United Nations Development Program (UNDP, 1997) a policy document broadly define the concept as:

Governance, as the exercise of political, economic and administrative authority in the management of a country's affairs at all levels. Governance comprises the complex mechanisms, processes and institutions through which citizens and groups articulate their interests, mediate their differences and exercise their legal rights and obligations (UNDP,1997, p. iv).

According to the governance as mentioned earlier concept, there seem to be three actors in government issues: the state, the private sector, and civil society. The government creates a favorable political and legal environment. Jobs and income are created by the private sector. By mobilizing individuals to participate in economic,

social, and political activities, civil society facilitates political and social interaction. As a consequence, governance can be defined as the collaborative and creative engagement of the state, private sector, and civil society for the advancement of humanity. However, while the World Bank and UNDP literatures emphasize the issue of government accountability, other scholars such as Rohoders, Chhotray & Stoker, and Farazmand, who have not just emphasized on the issue of accountability. Hence, the implication of accountability is a significant element for effective governance.

Public sector reform in the 1980s and the 1990s has changed the various roles of government. In traditional public governance, the government takes on several roles in order to allocate a number of goods and services to its population. Modern public governance separates these roles from each other, based upon a much more refined analysis of how the government can fulfill a variety of roles in the economy (Lane, 2000). New Public Management (NPM) theory is a new concept of reforms in public administration to improve public service delivery. It emphasizes efficiency, centrality of the citizen or customer, and accountability for public sector results (Kharel, 2020). Thus, it is closely incorporated with the new governance and public policy reform.

New public management (NPM) as advocated by neoliberals; these reforms were attempts to increase the role of markets and of corporate management techniques in the public sector (Bevir, 2007). In addition, the NPM approach replaces centralized, hierarchical structures with decentralized environments, bringing resource allocation and service delivery decisions closer to the point of delivery. In the same vein, NPM has emphasized citizen value, service delivery, outcomes, accountability and customer choice in the public sector (Firmassyah, 2001). As a result, the public management approach, which is focused on results-based accountability, is encouraging local government and governance in the present day.

2.3.4 Deliberative Democracy Theory

Unlike the SA theory, deliberative perspectives are considered as one of the best forms of governance, which ensures and promotes justice, equality, liberty and fraternity. To get the best results from this form of government, people's vigilance is inevitable. Democratic political system that has some set of values: participation, representation, popular elections, citizenship, and the ability to choose freely among

political options or alternatives. However, the enactment of democratic theory into practice has been problematic because disagreement persists regarding the exact meanings of these common terms (Bevir, 2007).

In the contemporary era, many theorists argue that the democratic state has become increasingly hollow. As a consequence, the debate over the democratic system is becoming highly significant in the political sphere. First and foremost, democracy implies public deliberation in some form. The deliberation of citizens is necessary if decisions are not to be merely imposed upon them and consent is, after all, the main feature of democracy (Barabas, 2004; Bohman, 1996; Dryzek & List, 2002; Gutmann & Thompson, 2004). In spite of that, the significance of deliberative democracy, political decision making is legitimate insofar as its policies are produced in a process of public discussion and the debate in which citizens and representative, going beyond mere self-interest and reflect on the general interest or on their common good (Rousseau, 1967 as cited by Bohman, 1996). As a reason, proponents of the democratic conception argue that public deliberation makes the decisions more rational and its outcomes fairer. Simply put, these theorists argue that democratic deliberation provides a more satisfactory solution to the inevitable intractable difficulties in modern polities, such as deep moral disagreements between reasonable persons and choices about the allocation of limited collective resources, than 'majority-rule' or 'representative democracy' (Melo & Baiocchi, 2006).

Advocates of deliberative democracy assert the nature and characteristics of deliberative democracy have both instrumental and intrinsic value. The instrumental value of deliberative democracy enables it to better deal with the problems of modern governance, while its intrinsic value enables it to produce better and more efficacious citizens (Sanu George, 2017). Gutmann and Thompson (2004) broadly describe the conception of deliberative democracy in his book 'why deliberative democracy'. They argue that most fundamentally, deliberative democracy affirms the need to justify decisions made by citizens and their representatives. In a democracy, leaders should therefore give reasons for their decisions, and respond to the reasons that citizens give in return. Its first and most important characteristic, then, is its reason-giving requirement. However, they claim that Aristotle was the first major theorist to defend the value of a process in which citizens publicly discuss and justify their laws to one another. As

well as their argument is that ordinary citizen debating and deciding together can reach a better decision than can experts acting alone. Similarly, the most prominent nineteenth-century advocate of “government by discussion” John Stuart Mill is rightly considered one of the sources of deliberative democracy. These theorists not only included widespread deliberation as part of democracy, but saw it as a necessary condition of this form of government.

More than any other theorist, Jurgen Habermas is responsible for reviving the idea of deliberation in our time, and giving it a more thoroughly democratic foundation. His deliberative politics is firmly grounded in the idea of popular sovereignty (Gutmann & Thompson, 2004). Habermas’s “discourse ethics” requires that all those affected by ethical norms to coordinate and guide collective action of social agents must deliberate together without coercion and deception over the possibility and the content of the norms (Cameron et al., 2007). Habermas constructs the concept of democracy from a procedural dimension that is grounded in discourse theory and political deliberation. The process of political decision-making must take place within a framework of broad public discussion, in which all participants can debate the several issues in a reasonable and rational way (Vitale, 2016).

According to Hagerman, discourse and democracy are two sides of the same coin, mediated by the law. However, decisions can be made only after this process of discussion has taken place. In this sense, the deliberative aspect corresponds to a collective process of reflection and analysis, permeated by the discourse that precedes the decision. Similarly, democracy theorists have proposed this model of deliberation collective decision-making grounded in reason-giving by an inclusive group of equals under conditions of equality that provides justification to those impacted by the decision as a possible solution to a diverse range of issues, from selecting organ transplant recipients to addressing multiculturalism and cultural relativism (Melo & Baiocchi, 2006).

A deliberative system is one that encompasses a talk-based approach to political conflict and problem-solving, through arguing, demonstrating, expressing, and persuading. Similarly, the ideals of a deliberative system have identified the three major functions: seeking truth, establishing mutual respect, and generating inclusive, egalitarian decision-making (Parkinson & Mansbridge, 2012). Many theorists

formulated that deliberative ideal is the foundational requirement for legitimizing decisions so that ‘everyone could accept’ or at least ‘not reasonably reject’. Above all, any conception of deliberative democracy must be organized around an ideal of political justification requiring free public reasoning of equal citizens (Cohen 1996; Gutmann and Thompson 1996; Habermas 1995 as cited in Parkinson, 2012). Seminal contributions have been made by Parkinson (2012), deliberation occurs in many different kinds of social systems; but not all deliberative systems are democratic. Deliberation might occur in enclaves that are cut off from formal decision-makers; it might occur within limited elite; and the inputs into elite deliberation might be technical-legal ones rather than the reflective preferences of those affected. Hence, the ‘larger goal of deliberation was being to improve the legitimacy of democracy by making democratic institutions systematically responsive to reasons, not just the weight of numbers or the power of interests. Deliberation can take several forms: civil dialogue, deliberative discussion, and deliberative decision-making. Face-to-face deliberative decision-making would probably give citizens greater confidence in their abilities to participate in deliberative decision-making, and thus, make citizens more likely to participate in future deliberation (Morrell, 2005).

From the observation, theorists' arguments and claims on deliberative democracy have largely focused on the democratic governance system in which decision-making must be rational, based on collective consensus, and inclusive of citizens. Similarly, the course of action must be justified to the citizen, and leaders must explain their decision and respond to citizen feedback. What is more, the deliberative process should be systematic, with formal and informal being judged independently. However, Morrell (2005) reviewed that some empirical research on democratic deliberation revealed that in real life, deliberation can fuel emotions ,people feel frustrated with the system of deliberation, and sometimes it takes place on many issues which can lead to worse decisions.

How can we imply a deliberative democratic approach in the context of effective local governance? As Chhotray and Stoker (2009) broadly noted, governance is about the rules of collective decision-making among a plurality of actors or organizations, where there is no formal control system or relationship between these actors and organizations. In the same vein, local governance is also a comprehensive and contested government system, where resources and power are

articulated. Thus, meaningful participation of citizens and the systematic deliberation process provide a mechanism through which the accountability deficit can be mitigated. On the other hand, rational based collective consensus can also enhance effective local governance. As a response, a key feature of deliberative democracy is that decision-makers must justify their actions and provide reasons to citizens through collaborative decision-making, which is directly linked to local governance accountability.

2.3.5 Principal-Agent Theory

The Principal-Agent Theory has been extensively utilized to examine local governance and accountability, providing a framework for understanding the delegation of authority and the challenges that arise in ensuring that agents (public officials) act in the best interests of principals (citizens). Fundamentally, the theory suggests that when principals assign tasks to agents, there is an inherent risk of misalignment due to information asymmetry and differing interests (Jensen, 1976). In the realm of local governance, this issue is evident in the challenges citizens encounter when trying to monitor and influence the actions of elected officials or bureaucrats, who may prioritize their personal or political interests over the public good.

Numerous scholars have applied this theoretical perspective to explore accountability mechanisms within decentralized governance systems. Bovens (2007) points out that the accountability framework is essential for alleviating agency issues by promoting transparency and establishing institutional checks that align the behavior of agents with the expectations of principals. In the context of developing nations, Manor (1999) notes that while decentralization reforms aim to bring governance closer to the populace, they often do not resolve agency dilemmas unless they are supported by robust local oversight institutions and active civic engagement. Smoke (2003) contends that without adequate capacity and incentive structures, local governments may become susceptible to elite capture, leading to a deterioration of accountability despite the formal delegation of authority.

Additionally, Ostrom (1990) presents an important viewpoint, indicating that in addition to traditional hierarchical principal-agent relationships, polycentric governance which incorporates various power centers and active citizen participation

can create more robust accountability frameworks, especially in the management of shared resources and services at the community level. Principal-Agent Theory contributes significantly to understanding the structure of local governance systems, emphasizing the need to minimize information asymmetry, align incentives, and bolster civic oversight to improve accountability.

2.3.6 Accountability Approach

Accountability has long been associated with financial accounting and bookkeeping. In modern times, it has become a symbol of good governance in both the public and private sectors (Addink, 2019). Since the mid 1960's the demand for accountability has been a major theme in the social work profession and social service management (Borrero et al., 1979). The rising prominence of "accountability" in public discourse has inspired a boom in "accountability" research in contemporary academic literature, political science, public administration, international relations (IR), social psychology, constitutional law, and business administration, to name a few fields, have all discussed and studied it (Bovens et al., 2014). However, the present-day dimension of accountability is demand in the field of effective service delivery of the concerned agencies. Thus, the approach of accountability is one of the cornerstones of good governance.

Bovens (2007) is an author who paid much attention to this issue. He has elaborated the concept of accountability in two ways: broad and specific. According to Bovens, accountability in this very broad sense is an evaluative, not an analytical concept. It is used to positively qualify a state of affairs or the performance of an actor. It comes close to 'responsiveness' and 'a sense of responsibility', a willingness to act in a transparent, fair, and equitable way. Similarly, in the most specific description of accountability would be 'the obligation to explain and justify conduct'. This implies a relationship between an actor and account-holder. What is more, as Bovens (2007) explains, accountability would be a relationship between an actor and a forum in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences. Furthermore, accountability is the liability of public functionaries or public institutions to be called upon to account or answer for their actions in discharging their duties, performing their functions and exercising their powers as

ordained by law. Similarly, accountability acquires a larger dimension in a democratic organization for the simple reason that it derives its legitimacy from the people. Therefore, accountability is an obligation to present an account of and answer for the execution of responsibilities to those who entrusted the responsibilities (Claasen & Lardies, 2010).

A broader perspective has been presented by Addink (2019), as 'principle of accountability' has been developed in five steps. The first step goes from accounting to accountability, which refers to a transformation of the traditional book-keeping function in public administration into a much broader form of public accountability. The second step is from compliance to performance. This is legality and procedural correctness of public spending and more with its efficiency and effectiveness. The third step is from internal to external accountability that enforces the relations between public agencies and civil actors. The fourth step is going from reporting about financial goals and issues to reporting about a broad range of public concerns. A fifth step is from vertical to horizontal accountability. As a consequence, the concept and principle of accountability have evolved to become an integral aspect of governance and development.

Whereas Gyong (2014) has claimed that accountability involves two stages: Answerability and Enforcement. Answerability refers to the obligation of the government, its agencies, and public officials to provide information about their decisions and actions and justify them to the public. Enforcement suggests that the public or the institutions responsible for accountability can sanction the offending party or remedy the contravening behavior. Thus, a broad conceptualization of accountability includes formal and informal systems, objective and subjective evaluations and rewards, and internal and external audiences (Frink & Klimoski, 2004).

In addition, Brinkerhoff and Wetterberg (2015) argue that citizen engagement and demand-side accountability are overemphasized and oversimplified in the various literatures. Similarly, the compliance of governance and accountability is a contested concept. Understanding the particular characteristics of different societies is essential to optimize the success of accountability initiatives and a particular mechanism is required (Basel Institute on Governance, 2016). Furthermore, civic engagement and

information are necessary but insufficient for accountability and state response. Collective action and alliances between social actors and the state are also prominent matters for accountability action (Joshi, 2014).

The World Bank published the World Development Report of 2004, which identified the gap of accountability as a key reason for failures of public services and suggested direct accountability relationships between service providers and the citizens. Then the conception of SA is a significant matter to incorporate in the governance and development project (Joshi, 2017; World Bank, 2004). Another World Bank report (2009) titled 'Local Government Discretion and Accountability: Application of a Local Governance Framework' defines SA as follows:

SA is an expansion of downward accountability (from elected representatives to the citizens) and refers to an approach toward building accountability that relies on civic engagement – in which ordinary citizens and/or civil society organizations demand accountability. Other terms used to refer to the same phenomenon include “citizen or civic oversight/monitoring,” “citizen demands for accountability,” “accountability demands.” The role of SA is not to replace but to complement and enhance public accountability mechanisms. SA is further divided into two categories. Formal social accountability: SA mechanisms are formal when they are written in laws and codes. Informal social accountability: SA mechanisms are informal when they are not written in law but are initiated and maintained by non-state actors (World Bank, 2009 p.6).

The above assertion clarifies that the SA mechanisms encourage citizen participation and ensure that citizen preferences remain at the center of public service delivery, the cornerstone of democratic governance. As a response, SA initiatives also focus on improving institutional performance by increasing citizen engagement and state responsiveness. Moreover, it is a mechanism that includes citizen surveillance and oversight of public and private sector performance (Fox, 2015). However, Joshi (2008) argues that SA differs from traditional accountability because it relies on three main strategies – social mobilization, the judiciary, and the media. Thus, SA offers a useful analytical frame for understanding ways by which services might be improved through collective action. Furthermore, SA can be an effective tool against corruption,

one that can empower citizens and promote responsive behaviors from public officials and ultimately have a clear impact on improving people's lives (Basel Institute on Governance, 2016). In the same vein, Brinkerhoff and Wetterberg (2015) add that SA has an instrumental aim that includes: increasing the effectiveness of service delivery; increasing the quality of governance and democracy; and increasing citizen empowerment.

2.4 Policy Review

A policy review endeavor aims to assess the comprehensive examination of the current policies and practices within the local government sector. This review takes into account global perspectives on local governance, national policies, the Constitution of Nepal, and the overarching local government act. Through this analysis, the review provides valuable insights into the policy challenges faced by local governments concerning accountability and governance.

2.4.1 Local Government Policy in Global Perspectives

In the world, it does not seem to be uniform in terms of the identity and jurisdiction of local governments. There seems to be diversity regarding which laws have given recognition to the local government. For the purpose of providing a variety of specified services to a relatively small geographically defined area, local governments are established by national constitutions (Brazil, Denmark, France, India, Italy, Japan, Sweden), state constitutions (Australia, United States), ordinary legislation of a higher level of central government (New Zealand, United Kingdom, most countries), provincial or state legislation (Canada, Pakistan), or executive order (China). As a result, various laws governing the creation of local government can be found in many nations (World Bank, 2006).

However, it is clear that the main objective of local government policy in a global context is to bring a government closer to the people through providing better public service delivery and promoting collective decision-making. Shah and Shah (2006) have presented the five perspectives on models of government and the roles and responsibilities of local government: (a) traditional fiscal federalism, (b) new public management (NPM), (c) public choice, (d) new institutional economics (NIE), and (e) network forms of local governance. The federalism and the NPM perspectives are concerned primarily with market failures and how to deliver public goods

efficiently and equitably. Local government practices differ tremendously between developed and developing countries, although there are some common themes. The institutional arrangements, which have evolved over time, are the source of diversity. Similarly, there is no universal model for the size, structure, tiers, and responsibilities of local governments across countries (Shah and Shah, 2006).

A local governance policy analysis book on ' local governance reform in global perspective' by Kersting et al. (2009) have broadly reviewed the local government policy for reform. This book focuses on the local government reform since the 1990s as this period coincides with enormous reform activity of national and local government systems worldwide. Since the previous three decades, local governance reform has become a global strategy affecting both developed and developing countries. Federalization, decentralization, political administration reform, and participatory reform are at the heart of local government policy shift.

The expansion of the local level can be seen in most developed countries as a result of new social welfare policies (France, UK, Sweden, and Germany). However, based on Latin American experiences (Bolivia, Chile, and Paraguay), local governance policies are primarily focused on political decentralization, strengthening democracy through greater social inclusion, and improving efficiency and equity in the delivery of local public services. Similarly, sub-Saharan African countries' experiences have focused policy on local governance; democratic decentralization to local level organizations strengthens local governance and promotes more harmonious intergovernmental relations. Concerns regarding grass-roots democratization and local political accountability, effective service delivery, and improvement and innovation in local governance are also evident in Asian countries' local government policy (Kersting et al., 2009).

2.4.2 National Policy and Perspective of Local Government and Governance

The existence of various forms of local government in Nepal has been observed since pre-historical (200 B.C.-1768: *Kirat, Lichchhavi, Malla period*) to the modern period. The modern history of Nepal begins from the eighteenth century with King Prithvi Narayan Shah of the unification campaign. A modern form of administrative system was introduced by the first democratic period (1951-1960) (Bhattarai, 2008). However, the role and function of local government and governance came into focus as the new

form of government was gradually introduced. The Absolute monarchy, Panchayat system (1960-1989) has promulgated and the King was involved in public administration and also has divided Nepal into 14 zones and 75 districts, as well as local government system (*Gilla Panchayat, Nagar Panchayat, and Gaun Panchayat*) (Kharel, 2020). The people's movement restored democracy back to the country in 1990, and the constitutional monarchy was reinstated. In 1990, the public administration was gradually reformed on the basis of act and regulation in the field of governance, according to the multi-party democratic political system.

The conflict began on 13 February 1996, when the Communist Party of Nepal (Maoist) initiated an insurgency with the stated purpose of overthrowing the Nepali monarchy and establishing a people's republic; it ended with the signing of the Comprehensive Peace Accord on 21 November 2006. During that time, the periodic election, elected representatives in local government, and the local governance system were all disrupted. The newly elected Constituent Assembly declared Nepal a Federal Democratic Republic on May 28, 2008, abolishing the country's 240-year monarchy (Adhikari, 2007). The new constitution of 2015 restructured Nepal's governing system into three tiers of government: federal, provincial, and local. In comparison to Nepal's previous constitution, local governments now also have constitutional autonomy and more power and responsibility. The focus of policy reviews in this section is on major constitutions, acts, policy and programs related to local government policy after Nepal's first democratic period.

Sharma (2015) explores the political economy of Nepal, emphasizing the reforms in governance and the obstacles faced in local governance. The book offers a historical overview of decentralization, illustrating how political instability and the dominance of elites have obstructed effective local governance. A notable strength of Sharma's analysis is its in-depth examination of power dynamics, revealing that the development of federalism has been influenced more by political agendas than by the needs of the populace. Nonetheless, the research is limited by its absence of empirical data regarding recent governance reforms, which diminishes its relevance to the contemporary federal framework in Nepal.

Regmi (2020) examines the interplay between federalism and accountability within the local governance framework of Nepal. The article posits that although

federalism has led to a decentralization of authority, it has not significantly enhanced accountability, primarily due to inadequate institutional frameworks and political meddling. Nevertheless, the research predominantly addresses structural obstacles without presenting specific policy suggestions aimed at bolstering accountability in local governance.

Both studies enrich the conversation surrounding governance in Nepal, with Sharma (2015) delivering a historical context and Regmi (2020) providing a more current evaluation. However, both would gain from a more robust empirical approach and actionable recommendations to improve accountability within Nepal's federal system.

2.4.3 Constitution of Nepal (2015)

The Constituent Assembly (CA) of the Federal Democratic Republic of Nepal proclaimed new constitutions in 2015. Nepal is divided into seven provinces and 77 districts, with 753 local governments. Article 56 of the Constitution defines the state's structure and divides three levels of government: federal, provincial, and local. "The state power of Nepal shall be exercised by the federal, provincial, and local levels as per this constitution and laws," says Article 56 (2). For the first time in Nepal's history, the local government has been recognized as having a constitutional role and responsibility. Part 17 of the Constitution has provisions about Local Executive; Part 18 provides for Local Legislative; Part 19 for Local Financial Management; and Part 20 provides for inter-relations among federal, province and local level. Rural Municipal and Municipal Executives act as the executive branch; Rural Municipal and Municipal Assembly operate as the legislative branch; and Rural Municipal and Municipal Judicial Committees perform as the judicial branch at the local level (Pradhan, 2019).

Similarly, the provision of the Constitution demands the election of a chairperson, vice chairperson, ward chairperson, and members of the Municipal Executive. It also requires that five women and three Dalit or minority community members be included (Nepal Law Commission, 2015b). They are expected to make laws in specific areas. Schedule 5 of the Constitution provides a list of 35 areas in which the federal legislature has sole authority to make laws. The Constitution

specifies 21 areas in which the federal and provincial legislatures have concurrent legislative powers.

The exclusive rights of the local level are outlined in Schedule 8 of the Constitution. It specifies that such local level jurisdiction shall include 22 areas. City police, cooperatives, local taxes, local service management, basic and secondary education, local level development projects, basic health and sanitation, local roads, land/house ownership certificate distribution, agriculture and livestock management, disaster management, and so on are among them (Nepal Law Commission, 2015). However, the current constitution recognizes the local government as the third tier of local government, with comparatively delegated power and responsibility, based on Nepal's constitutional history. At present there are 753 local government units, which include urban municipalities (293) and rural municipalities (460) across the country. In such new local government units, the government has completed local level elections and a full board of locally elected boards has been placed.

2.4.4 Local Government Operation Act 2017

The federal government has promulgated the Local Government Operation Act (LGOA)-2017 under the principles outlined in the constitution. The LGOA-2017 umbrella act defines local government functions, powers, and responsibilities (GoN, 2017). The LGOA includes 121 clauses that address everything from the number of rural municipalities and municipalities to their formation, nature, and functions. According to the LGOA, local governments (LGs) must work in a spirit of cooperation, coexistence, and coordination to encourage citizen engagement, accountability, and transparency in the delivery of quality services. Its purpose is to ensure that perhaps the democratic benefit is delivered in a proportional, inclusive, and rational manner in order to consolidate the federal democratic republican system, which would be orientated toward socialism. The LGOA focuses on development of local leadership in order to strengthen the local governance system through the exercise of executive, legislative, and judicial powers at the local level (Pradhan, 2019).

LGOA was enacted in 2017 to increase the efficiency of local government. It focuses a special emphasis on local development: including plan formation and implementation, judicial works, and financial jurisdictions. Furthermore, for long-

term development, local governments can collaborate with the private sector, community organizations, and non-governmental organizations. Therefore, three approaches of local levels are leadership, public service delivery, and economic development. Clause 47 (1) of the LGOA established a "judicial committee" with the jurisdiction to resolve disputes regarding 13 specific subjects. Similarly, LGOA Clause 47 (2) provides provisions for resolving 11 other disputes by mediation. However, in cases governed by Clause 47, disputants can go directly to court (2). In addition, the LGOA (2017) ensures that powers and functions are delegated to Wards, which have been the people's closest local units. Ward chairpersons participate in the development of the ward's budget and plan, write letters of recommendation, and verify various documents related to personal incidents, land, residence, citizenship, reconciliation, and relationships.

Despite the devolution of power to local levels, local government is still not becoming effective and facing a number of problems (Acharya & Scott, 2022). It seems that local authorities are still seeking the center's order and direction in the context of big decisions. However, local levels have enough powers and authority as per the constitution and they can make required laws under prescribed authorities mentioned in Schedule 12. Unfortunately, local governments have still not been heard until now (Acharya, 2021). Similarly, many local levels have been suffering staff shortages, and even when staff is available, there is conflict between staff and leaders, which can be heard frequently (Chaudhary, 2019).

Despite the reality that the LGOA-2017 aimed to simplify local government operations by unbundling all exclusive and concurrent rights, it has been criticized for a number of reasons. First, it is unable to minimize the conflicting provisions of laws between inter and intra governments, demonstrate the scope of LGs to raise revenue, and illustrate the insufficient capacity development of elected representatives and staff when compared towards the list of functions LGs are supposed to perform. Second, it fails to address elected representatives' and administrative staff's professional competence limitations. Third, some of the functions transferred by the federal government are unclear (Acharya & Scott, 2022). However, the newly restructured local government hopes to maintain an efficient local government system in the near future.

2.5 Empirical Studies on Social Accountability in Local Governance

The empirical literature pertinent to the research domain has been examined. Evidence from international contexts, particularly experiences from Europe, Sub-Saharan Africa, and Southeast Asia, has been evaluated. In relation to Nepal, both empirical studies conducted prior to the state's restructuring in 2015 and current literature relevant to the research title have been analyzed. Through a comprehensive review of empirical literature at both national and international levels, the conceptual framework and existing research gaps have been identified.

2.5.1 Local Governance in Global Arena

Local government around the world has been undergoing a process of change over the last three decades due to the influenced by external politics (Andrew & Goldsmith, 1998). In order to cope with the changing situation, the local government institutions have been receiving immense importance from both the domestic and international forces in the developing countries during the last three decades and more (Asaduzzaman, 2009). Meanwhile, the challenges faced by developing countries such as poor service delivery, corruption, mismanagement, and violence can be managed by the compliance of an effective governance system (World Bank, 2017).

Since 1990, most development partner agencies have been focusing on public sector reform through the improving governing systems of development countries, particularly their local governance. Furthermore, an effective and inclusive local governance system provides one of the most important avenues for people including the poor, women and minorities to participate in the development of their communities (Boex & Simatupang, 2015). In this context, this paper tries to assess some empirical practices of the local governance system in the international area.

An empirical study was conducted by the World Bank (Ivanyna & Shah, 2012) on 'How Close Is Your Government to Its People? Worldwide Indicators on Localization and Decentralization. This research report has underpinned the decentralization framework with eight indicators in 182 counties of the globe. The size and types of local governments vary across the countries. Local governments (LG) in European and North American countries are significantly smaller in population size than the ones in the rest of the world, while the LG in Sub-Saharan Africa and East Asia are on average more than five times larger. In the context of

security of existence of LG only in 6 out of 182 countries, local governments have significant safeguards against arbitrary dismissal. LG in 48 percent of the countries have limited independence and for the remaining 49 percent of countries can be arbitrarily dismissed by higher order governments. However, this study also highlights that political, fiscal decentralization and autonomy are other issues for local governance.

Similarly, empirical research on the composite indicator of social responsiveness of local governments has been conducted in the case of south eastern European countries, covering 81 municipalities (Maksimovska & Stojkov, 2019). From the modern perspective of local governance, this research examines the mandatory responsibility of local government. Measuring the social responsiveness of local governments, six composite components containing 27 indicators have been analyzed quantitatively. This study suggests that the municipality's ethnic diversity cannot be used as an excuse for being socially indifferent. As is typical when bringing new ideas into effect, improving social responsiveness requires more fiscal and administrative capability, but even more importantly, increased political will and public awareness. In this situation, the municipalities with the weakest performance are typically villages in underdeveloped areas. They are characterized by large emigration waves, inadequate tax collection, and thus weak economic responsiveness, which is reflected in poor community service delivery. What is more, this study has found that the comprehensive research has applied in the modern governance paradigm Networked Community Governance (NCG) model and well tested composite indicators; however, the area of citizen engagement as the compliance of SA is given less priority in that model.

The ultimate aim of decentralized local governance is to provide effective public service delivery to the citizens (UNDP, 1997). What has been observed in the experience of South Africa? An assessment on service delivery at local government capacity of the Republic of South Africa applied the qualitative approach with the Legislative Framework (LF) through literature review (Ngwenya & Khumalo, 2020). The research indicates that legal provisions are not all-in-all for effective service delivery of local government. Local government capacity, such as financial and managerial skills, resource allocation for development, leaders' political will, citizen

engagement and awareness, transparency, and accountability, are important issues for local governance and public service delivery.

Instead of various legal provisions of good governance, South Africa's local government lacks effective service delivery. In the meantime, Bangladesh has similar bitter experiences in its local governance system. Unnecessary political intervention, bureaucratic resistance, corruption, weak institutional framework, lack of resources, coordination, adequate knowledge, and lack of civic awareness are considered the major factors contributing to the weak service delivery of local government in Bangladesh (Asaduzzaman, 2009). This same research also suggests that strong public institutions cannot work effectively and efficiently given their various malfunctioning practices, while comparatively weak institutional structures (NGOs) are able to work efficiently due to their good practices. Based on empirical evidence, the extent to which public institutions adhere to legal provisions can be a matter of effective local governance.

"Governance" means there is no one center but multiple centers; there is no sovereign authority because networks have considerable autonomy (Rhodes, 2016). Whether, or not this concept is used in local government. Let's see the two empirical examples of the European case study of Poland and Barcelona. A study on 'participatory urban governance : multilevel study' was to find out whether urban governance was willing to get engaged , with all its consequences for the dynamics of local civic life (Zientara et al., 2020). Basically, this study adopted survey methods and theory testing (deliberative discussion) with statistical tools. The finding of the research is that citizen involvement in urban managerial processes needs to be given special attention to the factors that determine individual willingness to participate. Participatory governance is prominent not only in urban governance efforts but also in individual motivation to become involved in urban management. On the other hand, the Barcelona Model has assessed the relationship between local governance and local democracy in the case of Barcelona (Blakeley, 2005). In a context of economic recession, globalized competition, low local government spending and an inadequate welfare system, participation became a crucial element of Barcelona's model of governance. Local councils' limitations lag behind participatory local governance and local democracy. The study suggests that governance fosters democracy, by strengthening the role of civil society organizations in government and creating new

spaces of deliberation between the state and the citizenry. From those two case studies of participatory local governance, there might be essential creative initiative should attempts by the local governance sector and the citizen's awareness and willingness are prominent issues for interactive local governance.

From the above discussed international empirical evidence, local governance is a broad and multidimensional concept, which is inevitable in the present context in the governing skill of local government. The structure, decentralized power, role, function, size, type, and legal identity of existing and functioning local governments vary across countries. How does the local government make quality service to their citizens effective? Facts and figures suggest that institutional and financial capacity and managerial skills, political will of leaders, citizen engagement, awareness, deliberative engagement of stakeholders, and the interactive role of state and non-state actors are prominent issues for compliance of local governance, which enforced the accountability of local government and actors.

2.5.2 Social Accountability and Local Governance in Global Arena

There are different forms and nature of the SA in the world context. Accountability is a relationship between an actor and a forum in which the actor has an obligation to explain and to justify his or her conduct, the forum can pose questions and pass judgment, and the actor may face consequences (Bovens et al., 2008). What is more, accountability is an obligation to present an account of and answer for the execution of responsibilities to those who entrusted (Claasen & Lardies, 2010). However, in the realm of successful service delivery by the concerned agencies, the current dimension of accountability is in demand. As a result, accountability is one of the pillars of good governance. Whereas, Gyong (2014) has claimed that the concept of accountability involves two different stages: *Answerability* and *Enforcement*. Answerability refers to the obligation of the government, its agencies and public officials to provide information about their decisions and actions and to justify them to the public. Enforcement suggests that the public or the institutions responsible for accountability can sanction the offending party or remedy the contravening behavior.

So, what exactly is 'social accountability (SA)?' It is a more specified concept that ensures downward accountability. The term, "social accountability" came into use in the early 2000s to refer to citizen-led processes, which demanded

accountability from governments outside of formal electoral systems (Joshi, 2017). Since, it is a civic engagement-based approach to increasing accountability, inside which ordinary citizens and/or civil society organizations participate in governance activities directly or indirectly (Claasen & Lardies, 2010). Furthermore, SA mechanisms encourage citizen participation and ensure that citizen preferences stay at the forefront of public service delivery, which would be the cornerstone of democratic governance. As a response, SA initiatives are focusing on strengthening citizen engagement and state responsiveness in order to improve institutional performance.

Let's take a closer look at some empirical evidence of SA from throughout the world. By several sources, SA is a tool for planning and design that is concerned with governmental authority's obligation and responsiveness, as well as citizens' ability to make claims and hold those in positions of authority accountable for their actions (Bovens et al., 2014; Claasen & Lardies, 2010; Fox, 2015).

An empirical case study on 'Participation and Accountability at democratic local government in six countries (Bolivia, Honduras, India, Mali, Philippines and Ukraine) has synthesized the findings (Blair, 2000). This study claims that citizens' participation can bring new elements, particularly women and minorities, into local politics in meaningful ways. They can gain representatives in local decision-making and where some degree of geographical concentration exists, empowerment as well. There are a variety of instruments or mechanisms available for citizens to exercise control over their local government officials in terms of accountability. The strategy of participation and accountability mechanisms, on the other hand, are effective tools for decentralized local governance for the engagement of ordinary citizens.

Similarly, a comprehensive study on 'gauging the effect of SA on service, governance, and citizen empowerment' with evidence from four countries (Indonesia, Philippines, Guinea, and Rwanda) has been published (Brinkerhoff & Wetterberg, 2015). The study purposely selected the four samples from the USAID-funded project, where the SA intervention related areas are from two Asian and two African countries. This research revealed that the instrumental strategy of SA has a causal and significant effect on the service delivery, improves the quality of governance and democracy, and increases citizen empowerment. Those four cases show that project intervention activities more or less enabled the citizen capacity and improved the state

actor's accountability. However, the major issues in donor-funded project intervention are validity and reliability. What scale of transformation can we expect from donor-funded project interventions? SA cannot be motivated to action unless citizen and state actors improve their skills, resources, and capacity.

Accountability took root as a central theme in debates after the World Development Report (WDR) of 2004, which identified failures in service delivery squarely as failures in accountability relationships (World Bank, 2004). On the other hand, most of the literature on service delivery has highlighted the failures of traditional accountability mechanisms and placed greater faith in demand-led accountability initiatives from below (Joshi, 2013). Joshi (2013) examines the evidence on the impact of transparency and accountability in the field of public service delivery. According to her empirical evidence, accountability has been focused on two types of initiatives: (a) increasing government transparency (processes in the public domain); and (b) SA (citizen-led action to demand accountability from providers).

Piper (2009) examines the notion of SA within public governance, highlighting the importance of citizen involvement in ensuring that public officials are held responsible for their actions. The authors contend that conventional accountability methods, such as audits and legislative oversight, fall short without the proactive participation of civil society. The article presents various avenues for social accountability, including participatory budgeting, public hearings, and citizen report cards, illustrating their capacity to improve transparency and responsiveness in governance. However, the article would have been strengthened by a more empirical approach, incorporating case studies or comparative analyses to bolster its claims. While the theoretical insights are valuable, the absence of specific examples restricts the practical relevance of the conclusions. Additionally, the authors do not adequately address the unintended consequences that may arise from SA initiatives, such as elite capture or the risk of exclusionary practices in participatory processes.

McGee (2010) offers an extensive theoretical examination of social accountability, focusing on its grassroots approach within governance frameworks. The article conducts a comprehensive review of international literature concerning citizen-driven accountability efforts, emphasizing their influence on policy reform and

the responsiveness of institutions. A significant contribution of this work is its critical analysis of the effectiveness of SA mechanisms, positing that their success is contingent upon favorable political and institutional contexts. Nonetheless, a notable drawback of the review is its tendency to generalize findings across various contexts, overlooking the distinct socio-political dynamics present in individual nations. Additionally, while the article adeptly addresses participatory processes, it falls short in thoroughly investigating the challenges of citizen mobilization in fragile democratic environments characterized by persistent power imbalances.

The overall evidence suggests that transparency and accountability score higher on effectiveness of service delivery and the responsiveness of service providers. This study highlights the few successful new mechanisms of accountability in various cases, like: Community Based Information Campaign (CBIC), Complaints Mechanism (CM), Citizen Report Cards (CRC), Community Monitoring (CM), Public Hearing (PH), Social Audit (SA), and Community Score Cards (CSC). The findings of the study suggest that citizen-led initiatives have an impact when there is a willingness from the public sector to support attempts to improve accountability. Most of the available evidence of impact is based on collective action rather than individual action. Accountability or transparency mechanisms that have the potential to trigger strong sanctions are more likely to be used and be effective in improving responsiveness by service providers. However, accountability and transparency are necessary for effective service but not sufficient conditions for desired outcomes to be realized. Without corresponding support for increasing the capacity of the state and citizens, it can lead to inactivity and frustration.

Mees and Driessen (2018), assess the accountability framework of local governance arrangements for adaptation to climate change programs in the Netherlands. Their framework is based on five important accountability mechanisms like: clear responsibilities and mandates; transparency; political oversight; citizen control; and checks and sanctions. This study suggests clear allocations of responsibility and authority for transparent procedures to raise accountability, but this appears to be at odds with the need for flexibility and creativity in the governance arrangement. In the same way, accountability could work differently in different stages of the policy process. In Tanzania's local government, however, the evidence of upward and downward responsibility is mixed (Lameck & Hulst, 2021). Because

local governments lack autonomy and proper decentralization, upward accountability continues to underestimate downward accountability. The limitation of administrative and political decentralization Tanzania's local governance is highly centralized and upward accountable. Tanzanian facts suggest that increase the degree of local autonomy; that is, reduce central guidelines and make local government less dependent on conditional grants. Giving local governments the full authority to select, appoint, and manage their staff would foster the development of social rules that prescribe loyalty to the elected council and thereby support. Hence, a powerful and self-localized governance system would only encourage downward accountability. Interactive governance emphasizes citizen-led accountability through which a plurality of social and political actors with diverging interests interact in order to formulate, promote, and achieve common objectives by means of mobilizing, exchanging, and deploying a range of ideas, rules, and resources (Mees & Driessen, 2018).

Naher et al. (2020), have conducted the comprehensive meta-analysis-based assessment on SA approaches in health system selected low and middle-income countries South-East Asia region (Bangladesh, Bhutan, India, Indonesia, the Maldives, Myanmar and Nepal). This narrative literature review explored innovative SA approaches in selected countries. Local governance SA approach enhances transparency and accountability at the local level. This study finds that effective by enabling space for decision making at the local level. It improved health units' performance by enhancing local authorities' decision-making and enabling them to apply a bottom-up approach. Findings reveal a multitude of experiments in different countries of the region to strengthen health sector governance through 'social accountability' initiatives.

Naher et al. demonstrate that different countries (e.g. Bangladesh, Bhutan, India, Indonesia, Myanmar, the Maldives and Nepal) have implemented a broad variety of SA mechanisms like: Citizen's charter, social audit, Score cards, Participatory complaints survey, Community action group and public hearings. Overall, in different contexts, SA mechanisms are reported to have enhanced efficiency in service delivery, increased responsiveness and established and strengthened links between citizens and the system. However, there is no common blueprint to ensure accountability mechanisms are viable and effective. Aside from

specialized accountability techniques, broader reforms such as decentralization and good governance can help to promote social accountability, but their effectiveness is primarily dependent on institutional context and capacity. Therefore, coordinating citizens alone might not be enough to improve governance and service delivery unless these processes are institutionalized and linked to systematic reform. Lack of capacity, poor commitment, and design, and insufficient community participation are among the primary problems that have hindered effective implementation.

2.5.3 Local Governance in Nepal before State Restructuring (1990 -2015 AD)

Local government has been practiced in different forms for hundreds of years in Nepal. The actual modern concept of local governments started only after 1990, when multi-party democracy was restored in Nepal. The first major legal instrument governing local government in Nepal is the Local Self Governance Act (LSGA) of 1999. It went into greater detail about the formation, jurisdiction, and procedures of local units like Village Development Committees (VDCs), Municipalities, and District Development Committees (DDCs) (Pradhan, 2019). During the period when LSGA was active, there were 75 districts, 58 municipalities, 3913 VDCs, and 36,041 wards of municipalities and VDCs. Districts were considered as focal points, which were expected to work according to the concept of local development planning, implementing, and monitoring the availability of local resources as per the aspirations of the local people.

Instead of having some inadequacies and ambiguities, the LSGA is regarded as a landmark for the devolution of power and authority to the local governing bodies and has marked an important departure from earlier legal provisions. Unfortunately, three years after the LSGA-1999 was passed, the entire elected leadership of local bodies was dissolved as their five-year tenure expired. Since then, due to the internal political conflict (Maoist conflict), Nepal has not been able to elect fresh local elected representatives in local government for around twenty years. Local bodies were run during the period by the bureaucracy, exercising full administrative authority with central accountability (Rai & Paudel, 2011). In contrast, the local government, through its representatives, is philosophically closer to the citizens. In the absence of elected representatives, the local governance system has the potential to be

authoritarian and centralized, with upward accountability despite social accountability.

Different forms of movements, demonstrations, and agitation have been launched in the country over the past two decades for the rights of minorities and excluded communities (Rai & Paudel, 2011). The People's Pro-Democracy Movement –II (2006) has shifted the country's political equalizations, ending King autocratic rule (Adhikari, 2007). The Constitutional Assembly (CA) election in April 2008 further opened up the avenues for asserting the needs and demands to be addressed in the new constitution. Different political parties, civil society, and particular groups were trying their best to achieve the realization of their demands in the new constitution. Throughout the constitution-making process, various forms of disagreement, debate, and confrontations have emerged. In 2015, the federal Constitution was promulgated, which provisions a three-tier governing structure incorporating the center, federal provinces, and local governments (Acharya, 2018b). For the first time in Nepal, the constitution has recognized the local government with comparatively more role and responsibility. We hope this structure of local government will make for inclusive local development with an effective service to the people. When we observe some empirical experiences of local governance practices before restructuring or federal Nepal. The implication of the liberal democratic theory for local government is based on the active participation of people and the freedom of a community's right to make self-regarding decisions to determine their own value and common interest (Chandler, 2008). What has been seen in the Nepali local democracy? Adhikari (2007), has carried out a qualitative case study on the 'Reengineering of Local Governance in The Post-Conflict Situation in Nepal'. He highlighted that Nepal, which adopts a representative model, is a very challenging task. Therefore, institutionalizing a participatory planning process is a crucial task in the context of the existing decentralization policy, institutional and representative democratic framework at the local level. Thus, participation, the very essence of a representative form of democracy, is seen in local governance as a dilemma in reality.

Thus, participation, the very essence of a representative form of democracy, is seen in a dilemma in reality. Although the benefits of decentralization and power-sharing derive effective accountability, however, in the context of the local government in Nepal, the accountability mechanism is not clear and effective enough.

In fact, it has neither been clearly defined in the Local Self-Governance Act (LSGA) nor considered in practice. Collective decision-making and shared responsibility complicate the issue of elected representatives' accountability. One of the main reasons for weak accountability in the case of Nepal is resource inadequacy and forced high dependency on the central level (fiscal autonomy), which promotes central control while limiting local autonomy and local accountability. As a result, in the context of state restructuring, Nepal's local governance system should reform in accordance with participatory local democratic perspectives.

Local governance in Nepal has experienced considerable changes, particularly with the transition from decentralization to devolution. Adhikari (2014) offers a comprehensive examination of this evolution, emphasizing that the initial decentralization initiatives established a foundation for the subsequent transfer of authority to local governments. Nevertheless, the research contends that, despite the implementation of policy reforms, obstacles such as bureaucratic resistance and fragile institutional structures have impeded the complete achievement of local autonomy.

Similarly, Rai and Poudel (2011) examined local governance discourses in Nepal in the context of the constitutional process and civil society demand. They point out that the LSGA (1999) is inadequate to embrace the 'autonomous' local governance in Nepal. Various reasons include the existence of centralized and feudal conceptions, as well as underlying social structure; limited conceptions and practices of democratic norms and values; weak lobbying from and networking among civil society actors; and a lack of honesty among political actors and policymakers to fulfill commitments. The hierarchical structure and central control and dependency, the local bodies have resulted in being accountable upwards rather than to their constituencies or citizens. Thus, the structure of local governance and the relative autonomy at the local level are one of the major agendas in the context of popular discourses of state restructuring in Nepal.

In the same vein, Kharel (2019) has done the study on 'Local Governance and Rural Development Practices in Nepal'. He evaluated local governance using decentralized theoretical perspectives. Local governance mechanisms in Nepal are also failing to provide effective and efficient public service delivery opportunities to

the local people/right holders. Where, the majority (80%) of the total population residing in rural areas are living with poor networking of infrastructure and public service delivery system. Whether the Act (LSGA) has provided enough legal bases for the development of a capable, responsive and accountable local self-governance system is itself an issue. His analysis further elaborates that in the absence of elected local representatives' local governments are less accountable to the citizens. Furthermore, the poor capacities of the local government could not ensure the essence of decentralization and good governance.

However, the rationality of decentralization for moving decision making closer to people on the grounds of efficiency, accountability to a closer a representative government to the people, the better it works (Ivanyna & Shah, 2012). From the aforementioned empirical evidence, it appears that Nepali local governance is experiencing some short-term gaps. Legislative (legal) provisions, meaningful citizen participation in decision making, a feudalistic social structure, a lack of institutional capacity, central control, and the absence of elected representatives in the local governance system. What is more, the over dependency of the local government on the central level for human and financial resources hinders the overall devolution process of local governance.

2.5.4 Local Governance in Nepal after State Restructuring (2015 AD to date)

The constitution of Nepal (2015), was promulgated through Constitution Assembly, Nepal has entered into the new federal structure with three tier governing units: federal, province, and the local government. The country is divided into seven provinces 77 districts and 753 local levels (including six metropolises, 11 sub-metropolises, 276 municipalities and 460 village municipalities).The local government election was completed in 2017 and these processes were created enabling environment to engage the people in local governance (Acharya, 2018a) . The constitution (2015) has given the mandate to local governments for 22 exclusive powers (Schedule: 8), and additional 15 concurrent powers (Schedule: 9) to function at the local level. For the first time in Nepal's history, the local government has been recognized as having a constitutional role and responsibility. In the same way, the local government umbrella act 'Local Government Operation Act' (LGOA)-2017 has been promulgated by the federal government as per the essence of the constitution.

This LGOA act has clearly defined the functions, power and responsibilities of local government (GoN, 2017). However, as per the Constitution, local governments can make required additional laws, by-laws under their jurisdictions. In such new restructured local government units, the first cycle local level elected represented tenure has completed and the second local election has just completed on 14th May, 2022 and elected board has been placed.

The local government of Nepal in the present day has obtained autonomy through power devolution and a decentralized approach. What does local governance practice look like today in terms of constitutional role and responsibility is a major question? What does the empirical literature say about the state of local governance in Nepal? Governance theorists emphasize the 'governance' as the rule of collective decision-making, citizen engagement, informal control, and relationship between actor and organizations for better service delivery (Chhotray & Stoker, 2009). However, the Nepal National Governance Survey (NNGS-2017/18) has collected the field level information in 43 districts of Nepal. This survey has revealed that the degree of citizen participation in local development planning is relatively low. It discloses that 30 percent of citizens took part in the local government's planning for local development (Gupta, 2021). Although citizen participation and engagement in development activities are significantly emphasized in Nepal's constitution (2015), LGOA, and 15th periodic development plan.

The sociocultural constraints of society; lack of citizen awareness; inadequacy of local governance accountability; and encouraging efforts would be the gaps toward meaningful citizen participation. In Nepalese society, traditional community-based informal organizations have been using interactive deliberation practices. Another research on 'ordinary people's participation in local development planning in Nepal', finds some specific issues (Bhusal & Pandeya, 2021). This research suggests that informal forums have a vital role in facilitating citizen participation in the local development process. Informal forums (Tolbhela, *Samuha*) have the potential to offer unrestricted participation opportunities and allow ordinary citizens to spontaneously deliberate on the agenda of local development. Therefore, Nepali local governments have opportunities to utilize the informal forums to create participatory local governance.

The proposition of New Public Management (NPM) of governance has emphasized the citizen value, service delivery, outcomes, accountability and customer choice in the public sector (Firmassyah, 2001). Similarly, effective service delivery is one of the prominent issues of local governance. The empirical experiences of local governance in Nepal have different facts and figures. A case study of Dhangadhi Sub-metropolitan city was conducted and explores the participation, accountability, and transparency in governance practices (Subedi & Subed, 2021). This study has found the gap between policy and existing practices. The study has shown that even after the state's restructure, the local governments have not severed the governance practices satisfactorily. However, Nepal's restructuring process has increased local people's access to local government, but local people's meaningful participation in developmental activities, accountability, and transparency are still unsatisfactory. The local government policies have been unable to provide adequate application at the practice level. On the other hand, the case of Machhapuchhre Rural Municipality, Kaski district, has revealed positive signs in governance activities (Dahal, 2021). Over the three years run by elected representatives, this rural municipality's law-making efforts have made significant progress. About 48 laws and regulations have been formed and implemented. Likewise, people's participation and deliberation were conducted at settlement and ward level. Local people are actively participating in their planning, budgeting, and monitoring of development activities.

In terms of service delivery and development activities, in comparison to the past, local governments have improved their capabilities. In contrast, findings of another research suggest that the bigger size of the local government may perform better than smaller ones mainly because of their high resource-based reflect the institutional capacity for self-sustainability (Pandeya & Oyama, 2019). However, this theorem couldn't be revealed in the practices of the above two examples of sub-metropolitan and rural municipality. Hence, the implementation of governance facilities depends upon the willingness and accountability of the elected representatives and personnel of a particular local government. Adhikari (2021) observed the service delivery of the local government in the Kathmandu valley while applying descriptive research design. He found that the execution of the local services of local government like rural roads and bridges; livestock services; basic health services; and primary education was found to be strong, whereas the level of

execution of the sectorial functions of local government in community water supply and sanitation; small irrigation; and agriculture extension were found weak. Despite some of the services provided by the local government not being satisfactory, the majority of the services were found to be good. Therefore, the capacity of local governance must be enhanced for effective service delivery.

The focus of governance has more explicitly political concerns with legitimacy, participation, pluralism, a free press, human rights, bureaucratic reform, efficiency of public services, and these issues have become for governance improvements (Williams & Young, 1994). However, Nepalese local governance has faced numerous challenges, several of which are corruption, mismanagement and a lack of public accountability. Hence, the federal government introduced the umbrella legal provision, the LGOA-2017, with the aim of strengthening their management and operational capacity. Acharya (2018a), evaluates the significant gaps in current local government, e.g., the knowledge, skills, and power structure between central government and local government staff. He indicates that, local staff are concerned about various colleagues having been appointed on the basis of nepotism and favoritism, with handwritten contracts on single sheets of paper. These shortcomings have resulted in local staff being passive service providers and lacking the means to facilitate democratic and inclusive development within their communities. It is an example of the misuse of power and autonomy of local governance and less public accountability.

The Ministry of Federal Affairs and General Administration (MoFAGA, 2018) provides a comprehensive assessment of decentralization and its impact on accountability in Nepal's local governance. The report highlights how the transition to federalism and the devolution of power to local governments aim to enhance service delivery, citizen participation, and transparency. It emphasizes the role of institutional mechanisms, such as public hearings, social audits, and participatory planning, in strengthening SA and empowering citizens in decision-making.

However, the report identifies key challenges, including the limited capacity of local governments due to inadequate human and financial resources. Political interference and elite capture further weaken participatory mechanisms, restricting marginalized groups' access to decision-making processes. Despite acknowledging

these issues, the report lacks concrete solutions to address these structural barriers. A major limitation of the report is its lack of empirical evidence on the actual impact of decentralization on social accountability. While it discusses policy frameworks and theoretical benefits, it does not provide substantial case studies or data-driven insights into governance improvements. A more empirical approach, incorporating qualitative and quantitative assessments, would have strengthened its findings.

Similarly, Acharya and Scott (2022) have descriptively analyzed the capabilities and limitations of local governments in Nepal in terms of providing community services. The evidence and data were gathered from 14 local governments in seven provinces. They found that there is a gap between local government and civil society, as well as government institutions. Furthermore, the results indicate that capacity is a major constraint for local governments, which should be addressed to achieve successful local governance, inclusive citizen engagement, and strong technical, administrative, and fiscal capabilities. Lack of local autonomy, political conflict and social class differences, external engagement, and conservative hierarchic government bureaucracy are major hurdles to capacity-building. Similarly, the LGOA-2017 is unable to minimize the conflicting provisions of laws between inter and intra governments and professional capacity limitations among elected representatives and administrative staff. What is more, federal and provincial governments had a vested interest in a centralized attitude during the legislative process.

Governance is a comprehensive and value-embedded concept for implementing in practices, according to various studies and organizations. However, existing evidence of Nepali local governments' performances remains limited in various fields. The constitution (2015) and the LGOA have provisioned the opportunity to local government and perform the various functions in an autonomous way. In the essence of governance, it reveals that there are some levers like political will, government and citizen relations, meaningful participation in decision making, accountability, transparency, and professional capacity of the representatives and staff. In the same vein, given the constraints of financial resources, local government could not provide better service delivery. Likewise, the central mindset of the federal and provincial governments is another constraint (Acharya & Scott, 2022).

2.5.5 Social Accountability and Local Governance in Nepali Context

First and foremost, the articulation of SA by the local government is established by the new constitution of Nepal (2015). This constitution guarantees various levels of citizen and civil society participation and establishes a number of institutions for public accountability and oversight. For the first time in Nepal's history as a constitution, the local government has been recognized as having a constitutional role and responsibility. According to the Constitution, there are provisions in Part 17 about local executive; Part 18 of the Constitution provides for local legislative; Part 19 for local financial management; and Part 20 provides for inter-relations among federal, provincial, and local levels. The Rural Municipal and Municipal Executives act as the executive branch and Assembly operate as the legislative, similarly Judicial Committees perform as the judicial branch at the local level (Pradhan, 2019). Furthermore, the constitution assigned 22 exclusive jurisdiction powers and responsibilities and 15 concurrent responsibilities to the local government. Similarly, Nepal's constitution also provides as fundamental rights the rights to communication (Article 19) and to information (Article 27), which provide a sound basis for demanding information from public officials and for largely uncensored or unrestrained communication of ideas or concerns.

In the legislative sector, local government has formulated outline the requirements for accountability, particularly social accountability. Meanwhile, the issue is how much the Nepali local governance system contributes to SA in practice. What does empirical evidence reveal about the current state of affairs? Examine some empirical facts and assertions about SA practices of local government. Tamang and Malena (2011), carried out the study on assessment of political economy of SA in Nepal in the post-conflict and constitution making period. This research claims that state institutions in Nepal at all levels have not viewed their responsibilities to citizens as central and, to date, SA remains limited. There is an opportunity here to transform newfound citizen awareness and voice into active demand for the implementation and monitoring of laws and reforms. While there is no culture of transparency in the government, nor has there ever been systematic or regular attempts to access information (Tanang & Malena, 2011). There is, however, a necessity for legislative compliance in order to ensure social accountability. In this context, there is an opportunity here to transform newfound citizen awareness and voice into active

demand for the implementation and monitoring of laws and reform. As accountability in broad sense comes close to 'responsiveness' and 'a sense of responsibility' a willingness to act in a transparent, fair and equitable way (Bovens, 2007).

However, a particular mechanism of SA 'public audit' compliance has positive outcomes in the local level in Nepal. McGee and Kroeschell (2013), conducted the study on the local accountability case in Nepal. They found that public audits create a space for all citizens and stakeholders to discuss issues of concern in an open manner. Furthermore, public audits contribute to unraveling corruption. In some cases, public accountability in Nepal remains weak, and public audit can only have a limited impact because it is confined to particular projects with short-term timelines. In the time of representative less local government, accountability from the state to its citizens is hindered by the absence of locally elected bodies and the top-down appointment of officials, which means that, in practice, officials' priorities are upward accountability, and it is no wonder that corruption is high. Unless it is in the interest of government officials to gain the trust and confidence of citizens, accountability remains rhetoric, public services are weak, and the state is fragile (McGee & Kroeschell, 2013).

Stern (2017) investigates the application of SA mechanisms within municipalities in Nepal, placing a strong emphasis on participatory governance and the involvement of citizens. The research showcases effective initiatives, including social audits, public hearings, and community scorecards, which illustrate their contribution to enhancing service delivery and increasing government responsiveness. Nonetheless, a significant limitation of the study is its concentration on successful examples, failing to sufficiently address the systemic obstacles that impede social accountability, such as elite capture, bureaucratic inefficiency, and the inadequate enforcement of accountability measures. Furthermore, although the study recognizes the importance of local governments, it does not delve into how digital tools and e-governance could further promote transparency and citizen engagement.

Shrestha (2013) emphasizes the significance of accountability within decentralized governance, asserting that local authorities are vital in fostering transparency. Nonetheless, the research critiques the inadequate implementation of accountability measures, highlighting that, in the absence of robust oversight mechanisms; local governance frameworks are vulnerable to corruption and

inefficiency. Therefore, it is essential to examine the actual functioning of SA in the context of Nepal's post-federal local government structure.

Nepal et al. (2020), critically explores the SA interventions in maternal health services in Nepal and its outcomes by analyzing existing evidence. The study found various SA interventions that have been initiated by the government of Nepal and external development partners in maternal health services in Nepal. In particular, social audit, maternal-perinatal death surveillance and response, community score card, health score board, grievance handling tool, and community oversight were used in health governance. Evidence showed that the SA interventions improved the quality of maternal health services by improving health system responsiveness, enhancing community ownership, addressing inequalities, and enabling the community to influence the policy decision-making process. In the meantime, strong gender norms, the caste-hierarchy system, socio-political and economic context, and weak enforceability mechanisms in the health system are found to be the major contextual factors influencing community engagement in SA interventions in Nepal.

The World Bank (2015) presents a framework for analyzing SA mechanisms within Nepal. It posits that active citizen participation is essential for enhancing governance and service delivery, especially in a decentralized political context. The report showcases successful initiatives, including participatory budgeting, citizen report cards, and grievance rectify systems, which have contributed to increased transparency and responsiveness from the government. A notable strength of the report is its focus on policy recommendations aimed at embedding SA within Nepal's governance framework. However, it primarily emphasizes theoretical constructs and lacks comprehensive empirical case studies to support its assertions.

The UNDP (2013) report titled "Local Governance and Accountability: A Study of SA Mechanisms in Nepal" investigates the efficacy of various citizen-driven accountability initiatives at the municipal level. This research highlights essential mechanisms, including social audits, public hearings, and right-to-information (RTI) practices, which have enabled citizens to hold local authorities accountable. A notable strength of this report lies in its practical approach, featuring case studies from diverse municipalities that demonstrate the functioning of SA in real-world scenarios. Nonetheless, a limitation of the study is its inadequate emphasis on deliberative

decision-making processes in local government, which are increasingly important for enhancing transparency and fostering citizen participation.

The critical factor for successful outcomes in maternal health services is the quality of implementation of interventions. Similarly, continuous effort is needed from policymakers to strengthen the monitoring and regulatory mechanisms of the health system and decentralization process, to improve access to information, and to establish a proper complaints and feedback system from the community to ensure the effectiveness and sustainability of the interventions. However, there is a gap in meaningful community engagement in the accountability process. Mostly, the involvement of women, *Dalits*, and adolescents in the meetings and the decision-making process is often done as a formal procedure. Without sufficient resources and power at the local level, SA cannot produce optimal outcomes. Therefore, clear policy guidance and proper mechanisms for SA are needed for standardization and sustainability of the accountability interventions at the local level.

Pahari (2018) and Thapa (2019) provide valuable insights into municipal transparency and SA in Nepal. Pahari (2018) examines governance in the Terai region, highlighting mechanisms like public budget disclosure, citizen charters, and grievance redressal systems. While the study effectively uses a case study approach to assess policy implementation, it does not deeply analyze challenges such as political interference, bureaucratic inefficiency, and limited citizen awareness. Additionally, it briefly mentions digital governance but does not explore its potential impact on transparency.

Similarly, Thapa (2019) focuses on citizen participation in SA within Kathmandu Metropolitan City. The study finds that mechanisms like ward committees, public hearings, and citizen-led audits improve government responsiveness. However, its urban focus limits generalizability to rural areas, and while it acknowledges the role of marginalized groups, it does not fully examine barriers to their participation.

Both studies contribute to understanding local governance but would benefit from a broader comparative approach across different regions and socioeconomic contexts. Additionally, neither study extensively explores the role of participatory

local governance in enhancing transparency and citizen engagement, which is increasingly crucial in modern governance.

Based on fieldwork and survey data and information, Padeya et al. (2016) assess the effects of citizen participation on local government accountability in Nepal. Analysis of empirical data shows mixed effects of citizens' participation on local governance accountability. The claims of the study are that the effect of citizen participation in local governance enhances transparency, strengthens monitoring systems, improves responsiveness, and reduces corruption risks. On the other hand, there are some critical issues in negative outcomes, including the creation of public illusions, tokenistic participation, increased responsiveness to salient stakeholders, and new opportunities for corruption. But these changes cannot be attributed to citizen participation intervention alone; local governance reform programs, central-monitoring systems through performance-based grants and incentive systems, and reforms in the legal capacity of citizens to be empowered, motivated, socially mobilized, and collectively organized to exert agency on local government officials, are equally important and closely related.

In this context, a participatory approach can fundamentally alter the nature of community power structures while addressing the behaviors of local elites who dominate them. However, the evidence suggests that it sometimes fails to create shared interests and concerns in order to address community demands for LGs, rather than perpetuating the problems of tokenistic participation and proliferating new opportunities for corruption and capture. The most common SA mechanisms include: making local government financial information accessible to the public; allowing strong public involvement in the budgetary process through participatory budgeting practices; and initiating independent budget analysis and participatory public expenditure tracking programs that monitor budget execution and leakage of funds (World Bank, 2009).

Dhungana (2018), has highlighted the prospect of accountability in local governance in Nepal. The restoration of constitutional order and the establishment of elected institutions in local governance offer a new window of opportunity. It allows the elected politicians to pursue governance measures in order to be able to deliver on their election commitments. Many local government leaders have had prior

experience of engaging in public hearings or public audit processes, while some have not had exposure or participation in these processes. Accordingly, there is no equal level of appreciation of the need for social accountability. As a legacy of centralized rule in the country and as local capacity is yet to be consolidated enough to serve constitutional obligations, elected leaders and civil service personnel are just beginning to come to terms with how they are expected to operate under the new constitution. As their capacities evolve, they would seek greater autonomy in regard to laws or other provisions prescribed by provincial and federal governments. Accountability in local government does not exist in a vacuum (Pandey, 2017) but requires a society-wide value reorientation and system development, requiring the harmonization of good governance frameworks, processes, and tools. Thus, accountability should be integrated with the processes of planning and implementation so as to enable that outcome to provide evidence for action (Pokharel & Pradhan, 2020).

Shahi (2020) evaluates the dynamics of social accountability in local government in Nepal. Based on mixed research method design, he examines the SA mechanisms, particularly social audit and citizen's charter, at the local level. The study reveals a positive correlation between SA and social audit, citizen's charter, and public audit at the level of significance. Most of the citizens at the local level have a positive response to establishing SA in their local governance. Citizens are still not able to demonstrate their 'right' to get service as specified in the citizen charter, but rather are reluctant or hesitant to use their right due to a lack of awareness about the citizen charter. Until and unless the situation of SA is improved, the constitutional spirit will not be achieved. To make local democracy functional in Nepal, the SA mechanism needs to be improved more specifically. Moreover, the 'LGOA-2017' which broadens the authority and power of the local level, as per this legal provision, the formation of local bodies is more inclusive, which means more opportunities to take part in the local development and delivery of services. Similarly, as per the 'Constitution of Nepal', promulgated in 2015, a number of citizens' rights are guaranteed and more authority is devolved at provincial and local levels.

Bhatta (2017) and Khatiwada (2020) both highlight key challenges in Nepal's local governance under the federal system. Bhatta (2017) emphasizes that while federalism provides opportunities for decentralized governance; its effectiveness is

hindered by inadequate resource allocation, capacity deficits, and political interference. The study notes that local governments struggle with financial independence and technical expertise, making them reliant on higher authorities, which contradicts the principle of devolution.

Similarly, Khatiwada (2020) examines local accountability mechanisms and finds that despite legal provisions for citizen participation in decision-making, practical implementation is inconsistent. Political favoritism and limited public awareness of rights and responsibilities weaken participatory governance. The study calls for stronger accountability frameworks to ensure that local representatives are answerable to the public rather than political parties. Together, these studies underscore the need for improved resource distribution, capacity building, and robust accountability mechanisms to strengthen local governance in Nepal.

Although SA focuses on the demand-side of good governance, it aims at strengthening the voices of citizens to demand greater accountability and responsiveness directly from public officials and service providers (Friis-Hansen & Cold-Ravnkilde, 2013). Overall, the empirical literature in the Nepali context seems to indicate some evidence that compliance with SA has a significant effect on service delivery and local governance outcomes. Most of the studies emphasized the need for SA as: requirement of legal provision; autonomy of local government; citizen engagement in local governance activities; specified mechanisms for accountability tools; more focus on the demand side; collective action and potentiality of social accountability; capacity of citizens. However, it can be seen that there are some gaps in various studies. The understanding of the impact and effectiveness of SA in effective local governance is seriously lacking a clear framework and causal relationship. There are also gaps in both conceptual and empirical methodology regarding how these theories underpin and conceptualize accountability in local governance. Further scientific research will try to fulfill such research gaps.

2.6 Research Gaps

This empirical examination of SA in local governance concentrated on evidence and practices derived from both national and international sources. Nevertheless, the research centered on specific thematic areas including social accountability, deliberative decision-making practices, and the service delivery of local government.

The global empirical literature is categorized into four groups: European, Southeast Asian, Sub-Saharan African, and World Bank research reports. Similarly, the empirical data from Nepal is examined in terms of current SA and local governance structures.

The majority of European studies are empirical in nature, utilizing conceptual frameworks and models to examine SA in local governance outcomes. So far, they have clearly identified the study's limitations, and more literature is being reviewed in accordance with the research's objective. Similarly, only a small percentage of studies have employed statistical tools to analyze their results. However, much of their research in Southeast Asia and Sub-Saharan Africa is based on secondary literature and data obtained using a descriptive design. In those relevant studies, some conceptual and methodological flaws were found. The research reports published by the World Bank and the UNDP, on the other hand, have primarily focused on findings and recommendations. The conceptual and methodological aspects are still vague.

Numerous research efforts in Nepal have highlighted the importance and existence of SA mechanisms, including public audits, citizen charters, and social audits, as instruments for improving local governance (Shahi, 2020; Nepal et al, 2020; & Thapa, 2019). However, these studies often lack a clear conceptual framework that systematically defines the causal relationship between SA practices and improved governance outcomes. Furthermore, the effectiveness of SA in strengthening local governance, particularly in areas of service delivery, transparency, citizens' participation and accountability, remains under explored through rigorous empirical research or comparative studies. This gap underlines the need for a more structured and evidence-based understanding of how SA mechanism's function and impact governance processes at the local level. With regards to Nepali research work, this study has noticed gaps in the literature. First, there is a literature gap: since the federal republic of Nepal's constitution was promulgated in 2015, there has been only nominal research on SA in local governance.

Current studies on SA in Nepal have primarily focused on project-specific or sector-oriented analyses, especially in fields like health services (for instance, maternal health) or within certain municipalities. This focus limits the applicability of the findings to all local government entities. Additionally, these investigations tend to

concentrate on immediate project outcomes, frequently neglecting the long-term establishment, incorporation, and sustainability of SA systems within the wider context of local governance. There doesn't seem to be a study on how the elected politicians, administrative staffs, and service receivers' citizens of local government perceive the idea of SA and whether there are any commonalities or differences (gap) in perception. Although legal frameworks like the Constitution of Nepal and the Local Government Operation Act (LGOA) 2017 require citizen participation and deliberative decision-making, there is a significant deficiency in empirical research investigating the actual implementation of deliberative decision-making at the local executive level after federal restructuring. This lack of evidence restricts the evaluation of participatory governance's effectiveness in practice and obstructs the formulation of well-informed policy recommendations aimed at enhancing deliberative processes within local government systems.

There is also a notable absence of a mixed-method approach in prior studies concerning SA and local governance. To this day, the academic investigation into SA for effective local governance, following the restructuring of federal Nepal, remains largely under explored. This gap in knowledge can be addressed through academic research. Conducting a scientific study focused on local governance and rural development would be more beneficial for this community. This study focuses on the particular empirical challenges and practices associated with SA and deliberative decision-making in local governments in the Kailali district of Nepal. It employs the theoretical frameworks of deliberative democracy and accountability, guided by the pragmatic approach of scientific research.

2.7 Theoretical Framework

The theoretical framework of this research is based on three primary approaches: deliberative democracy, governance theory, and the accountability perspective. Together, these approaches establish a comprehensive basis for analyzing effective local governance at the grassroots level in Nepal. This framework highlights the interrelated factors of citizen participation, institutional capacity, legitimacy, trust, and accountability, all of which are essential for improving local governance and service delivery. Hence, these theories are closely underpinned by effective local governance and its accountability. The theoretical framework has tried to define the

particular variables, which are drawn from the theoretical approach and their relation to the outcomes of effective local governance.

The accountability theory serves as a fundamental principle of effective governance, guaranteeing that individuals within the governance framework are responsible for their actions and decisions. This principle highlights the dynamic interaction among the public, governance institutions, and the mechanisms that ensure accountability. Essential factors in this context include the dissemination of information, the obligation to provide answers, citizen participation, institutional responsiveness, and the establishment of trust. The framework of accountability encompasses both formal and informal strategies aimed at promoting transparency and responsiveness. Through active civic participation, citizens are empowered to demand accountability, thereby ensuring that governance systems function both efficiently and ethically. Furthermore, this framework emphasizes the relationship between accountability and trust, positing that a responsive governance structure enhances legitimacy and fosters public confidence in institutional operations.

The central tenet of the Theory of Accountability emphasizes that the proliferation of information enhances citizen awareness and engagement, which in turn exerts pressure on local governance systems to improve their responsiveness. This theoretical framework posits that an informed citizenry is more capable of interacting with local authorities, thereby advocating for transparency and requiring explanations for governmental decisions. Such dynamics contribute to an increase in local governments' accountability and responsiveness.

The deliberative democracy theory centers on the process of public decision-making through rational discourse and collective consensus. This approach is based on the principle that political decision-making should be inclusive, transparent, and reason-based. Variables such as collective action, justice and legitimacy, reason-giving for actions, and inclusive decision-making emerge as critical factors.

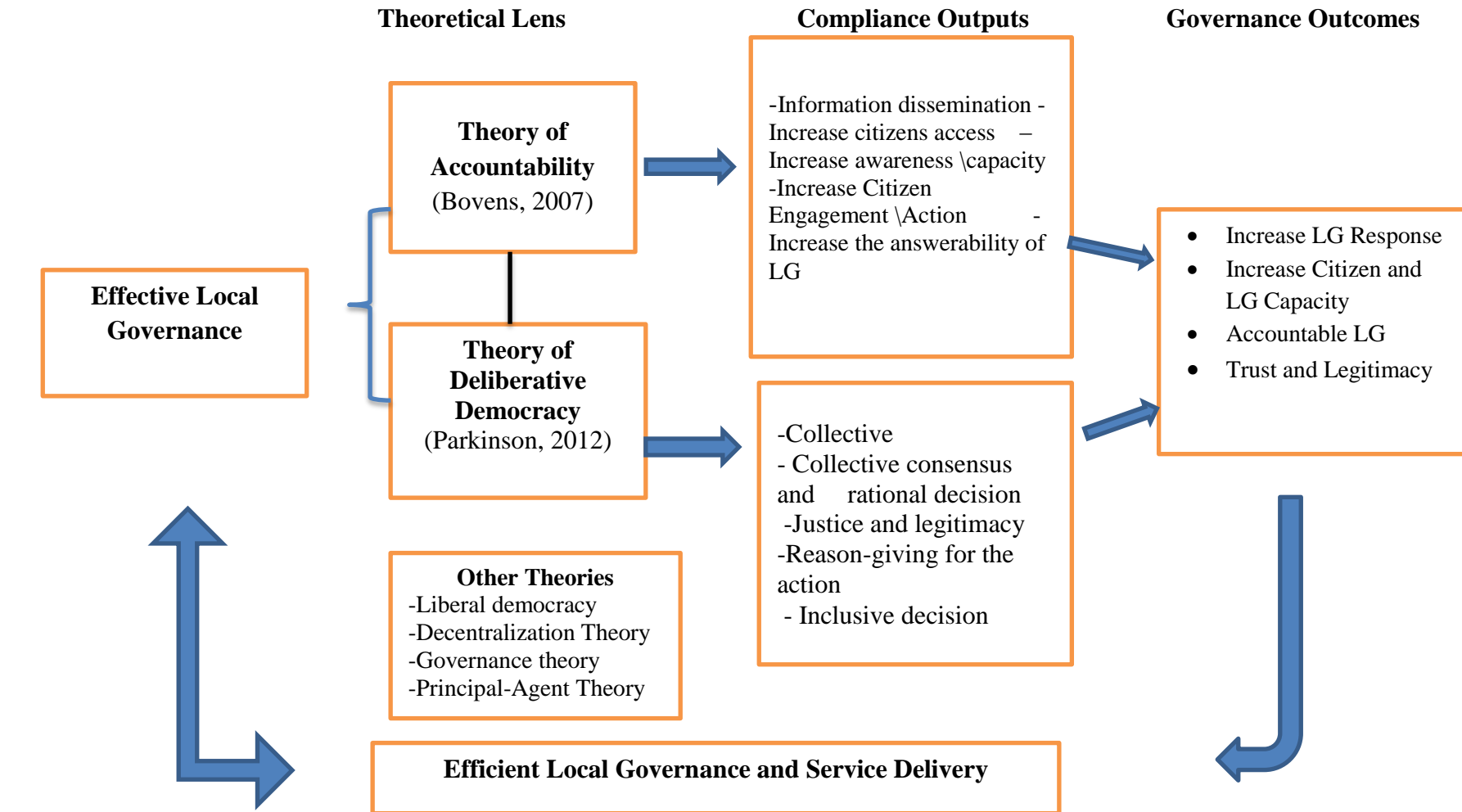
In this context, deliberative democracy asserts that citizens and their representatives must justify decisions and engage in open dialogue, ensuring rational outcomes. Public deliberation not only legitimizes decisions but also promotes fairness and accountability in governance. By fostering collective consensus, the

deliberative democratic approach enhances citizens' trust in institutions and their legitimacy.

Governance theory examines the overarching frameworks, procedures, and actions that characterize decision-making and the distribution of power. It highlights the significance of collaborative decision-making among various stakeholders and institutions within a governance framework. Key factors such as effective service provision, public participation, capacity enhancement, and interconnected governance are essential components of this discourse.

Various theoretical frameworks, including liberal democracy and public choice theory, are referenced, indicating that effective service delivery and governance emerge from a harmonious interplay among individual preferences, the public good, and organized governance structures. The interaction among these theoretical frameworks establishes a strong basis for effective local governance and the provision of services. Accountability mechanisms play a crucial role in promoting responsiveness and building trust, while deliberative democracy enhances collective decision-making and legitimacy. Collectively, these elements contribute to governance structures that can adjust to the needs of citizens, enhance service delivery, and uphold democratic principles. By integrating these approaches, the model demonstrates how local governance can transform into a system marked by both efficiency and inclusivity.

Figure 2.1
Theoretical Framework



Note. The theoretical framework is adapted from the following literature: Accountability (Bovens,2007); Deliberative Democracy (Parkinson,2012) Liberal Democracy (Scarre, 2007); Decentralization Theory (Hossain, 2007; Boyne, 1998); Governance Theory (Rhodes, 2016); and Principal–Agent Theory (Jensen, 1976).

2.8 Conceptual Framework

The conceptual framework is the overall research plan of the study. This research plan was based on a pragmatic paradigm with an explanatory sequential mixed methods design (Creswell, 2014). In the initial phase of research, quantitative data and information were collected and organized. The quantitative technique was investigated the major two thematic areas and their variables on SA and deliberative decision-making practices. On the basis of quantitative results, the qualitative findings, information were analyzed. Similarly, both types of data were triangulated through joint display. The research findings were made in convergence as both quantitative and qualitative results. The conceptual frameworks are presented in the figures below.

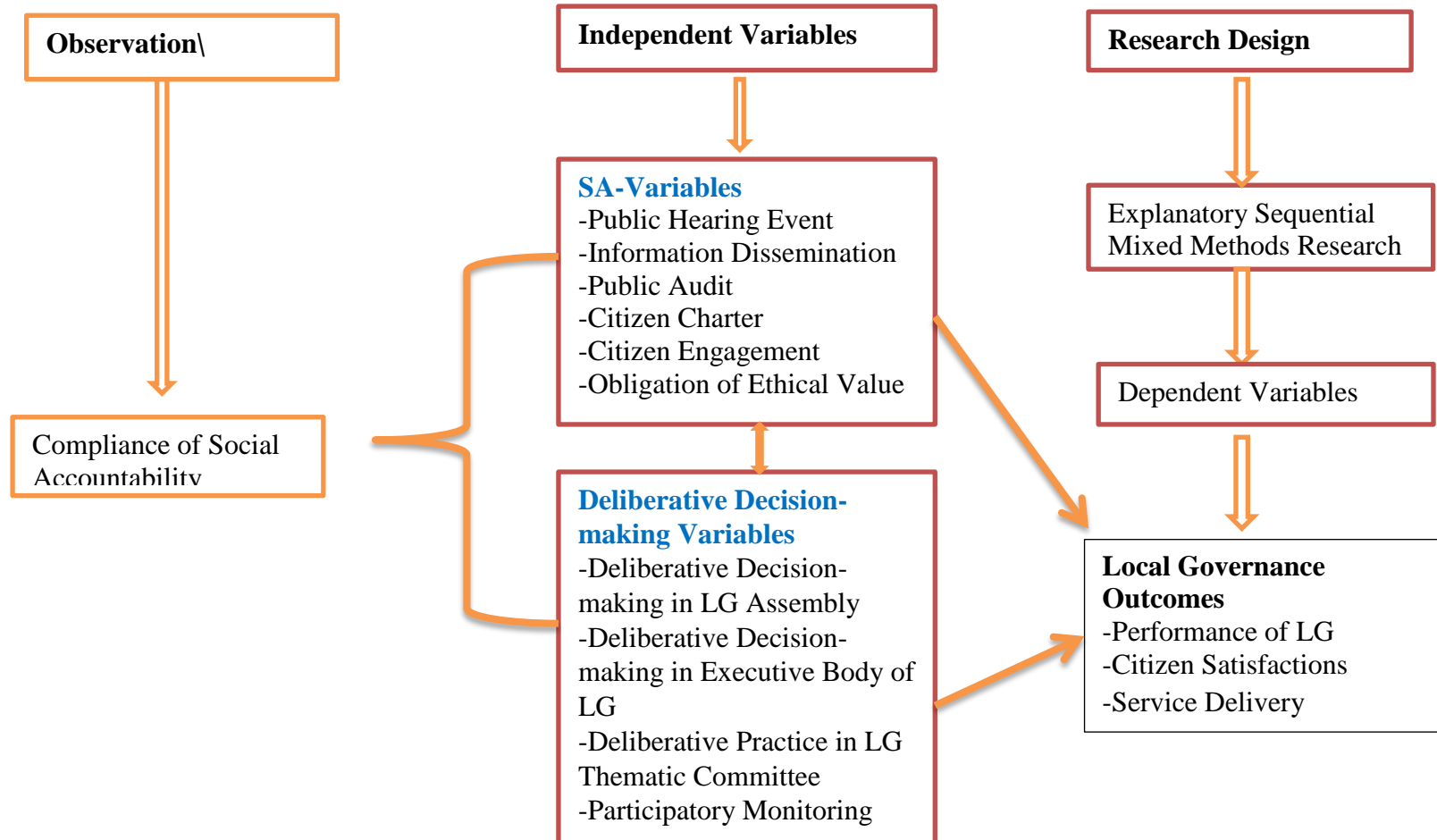
The study on "Social Accountability in Local Governance" presents a conceptual framework that connects various independent and dependent variables to explore the enhancement of local governance through accountability and participatory decision-making processes. Independent variables encompass essential aspects of SA within local governments, including public hearings, grievance management systems, social audits, citizen charters, and citizen engagement initiatives. These elements contribute to establishing a framework in which local authorities are answerable for their actions, thereby promoting transparency and ethical behavior. Simultaneously, the study highlights the importance of deliberative decision-making practices in local governance.

The deliberative practices involve the operations of local assemblies, executive bodies, participatory planning, and monitoring systems. These variables aim to cultivate a decision-making environment that is collective, rational, and inclusive within local governance.

This research employed a mixed methods approach, specifically an Explanatory Sequential design. The investigation gathered quantitative data via questionnaires and institutional observations, alongside qualitative data obtained from key informant interviews and observational studies. These diverse data sources were then integrated to formulate conclusions. Intervening variables, such as the infrastructure and financial resources of local governments, the collaboration between administrative personnel and elected officials, and the commitment to maintaining

accountability, are vital in enhancing the effectiveness of these practices. Ultimately, the framework identifies dependent variables that include the performance of local governments, levels of citizen engagement and satisfaction, and the overall efficacy of service delivery, thereby emphasizing the interplay between accountability, decision-making, and governance outcomes.

The conceptual framework illustrates the relationship between the dissemination of information, the level of citizen awareness, and the enhancement of capacity, all of which contribute to heightened citizen engagement and increased accountability of local government entities. These interconnected processes lead to improved responsiveness within local governance structures. The synergistic effects of deliberation and accountability are pivotal in fostering effective local governance, which is characterized by principles of justice, efficiency, and effective service delivery. Theoretical perspectives such as liberal democracy, public choice, and governance theory further enrich the understanding of local governance dynamics. This conceptual framework emphasizes the mutual dependence of citizen participation, institutional arrangements, and governance results, with the overarching goal of promoting sustainable and participatory development at the local level.

Figure 2.2*Conceptual Framework of the Study*

Note. The conceptual framework is derived from relevant theories particularly accountability and deliberative democracy and empirical evidence, and is structured within an explanatory sequential mixed-methods research design to assess SA

CHAPTER III: RESEARCH METHODOLOGY

This chapter outlines the methodological framework adopted to investigate the practices of SA and deliberative decision-making in local governance within the context of Nepal. Given the multidimensional and complex nature of local governance particularly following the federal restructuring of the state this study employs a pragmatic research paradigm, supported by an explanatory sequential mixed methods design. This approach integrates both quantitative and qualitative methods to provide a comprehensive understanding of the research problem. Quantitative data offer measurable insights into governance practices, while qualitative data explore stakeholder perceptions, experiences, and contextual nuances, enabling triangulation and validation of findings. The methodology encompasses philosophical perspectives, including ontology and epistemology, as well as the design and tools for data collection, sampling strategies, and methods of analysis. It further explains the rationale for selecting specific local governments, outlines the sources and nature of data, and discusses the ethical considerations and limitations of the study. Through this methodological framework, the research aims to generate reliable, valid, and contextually relevant insights to inform policy and practice in strengthening local governance and accountability mechanisms in Nepal.

3.1 Research Philosophy

This study adopts a pragmatic ontological perspective, recognizing that reality can be both singular and multiple, especially when considering the varied contexts in Nepal's rich social, political, and economic landscapes. Local governance is seen as a collaborative decision-making process influenced by a range of actors, institutions, and community dynamics. Because of this complexity, a single, objective reality just doesn't measure the governance aspect.

While the administrative structures are uniform throughout Nepal, the practices, social environments, political beliefs, and the abilities of elected officials and citizens differ widely, leading to varied governance outcomes. To truly grasp these differences, the study combines hard facts from quantitative analysis with the subjective views gathered through qualitative research, treating both as legitimate reflections of reality. The objective aspects were analyzed using theoretical frameworks and descriptive quantitative data, while the subjective insights came from

the values, experiences, and interpretations of key stakeholders. By adopting a pragmatic approach to ontology, the research embraces methodological flexibility and incorporates multiple viewpoints, enriching the analysis of governance practices in the areas studied.

In line with pragmatic ontology, the epistemological stance similarly emphasizes understanding local governance by recognizing that knowledge in this domain can be both measurable and interpretative. This very research uses quantitative methods like surveys, checklists, and progress reports to gather objective, empirical evidence of governance practices. At the same time, qualitative methods such as interviews and observations help reveal the subjective views, values, and experiences of key stakeholders. Grounded in the principles of decentralization, transparency, accountability, and democratic norms, the research acknowledges that effective local governance and social accountability are influenced by both observable factors and deeper interpretive insights.

Empirical studies, including those by Maksimovska and Stojkov (2019), emphasize the significance of political will, public awareness, ethics, and commitment in improving responsiveness, highlighting the necessity for a dual approach to knowledge generation. Therefore, this study combines both etic (outsider) and emic (insider) perspectives, analyzing measurable realities through quantitative tools while also delving into aspects that can't be captured by objective methods alone. By merging and interpreting both types of knowledge, the study aims to provide a more valid, comprehensive, and context-sensitive understanding of local governance and its accountability practices.

In a similar vein, adopts a pragmatic axiological perspective that emphasizes practical relevance, ethical responsibility, and the incorporation of various viewpoints to generate meaningful and actionable knowledge. In alignment with pragmatic principles, it merges quantitative rigor with qualitative depth to cultivate a well-rounded understanding of SA in local governance (Saunders, 2019).

The quantitative aspect focuses on objectivity, ensuring fair measurements and adhering to ethical standards like informed consent and confidentiality to maintain neutrality and reduce bias. On the other hand, the qualitative side acknowledges the inherent value in personal insights and honors the experiences and viewpoints of

participants. This mix of methodologies allows for a comprehensive view that combines hard facts with personal interpretations, boosting both the empirical strength and contextual significance of the study. Ultimately, this value-driven foundation supports an inquiry that is ethically sound and conscious of its impact, aiming to enhance democratic governance and accountability in Nepal's local governments.

Table 3.1

Pragmatic Matrix of Research Philosophy

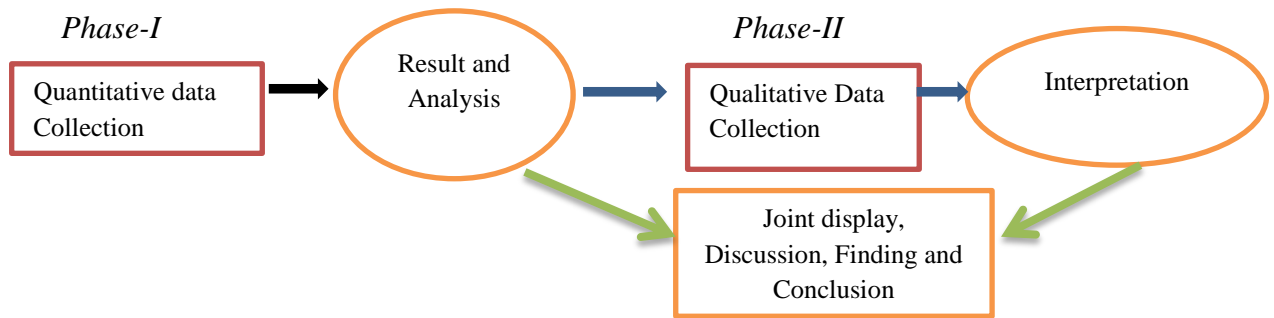
Philosophical Perspective	Embodied in Research Methods (Pragmatic Approach)
Ontology (Nature of reality)	<ul style="list-style-type: none"> • Accepts both single and multiple realities, objective facts + subjective perceptions. • Uses quantitative descriptive data (surveys, checklists, progress reports) to observe objective governance performance. • Uses qualitative insights (interviews, stakeholder perceptions) to capture multiple social, political, and contextual realities.
Epistemology (Nature of knowledge)	<ul style="list-style-type: none"> • Knowledge is both measurable and interpretative. • Quantitative methods produce empirical, etic (outsider) knowledge. • Qualitative methods produce interpretive, emic (insider) knowledge. • Triangulation of both improves validity and produces actionable, context-sensitive knowledge.
Axiology (Role of values)	<ul style="list-style-type: none"> • Values emphasize practical usefulness, ethics, and balanced inquiry • Quantitative phase: objectivity, fairness, ethical data handling (consent, confidentiality). • Qualitative phase: respect for participants' values, perspectives, and experiences. • A value-conscious approach supports democratic, accountable local governance.

Note. This table outlines the pragmatic philosophical foundations guiding the study's methodology. It demonstrates how ontology, epistemology, and axiology are operationalized through a mixed-methods approach that integrates objective measurements with subjective insights.

3.2 Research Design

This research assesses SA in local government through a pragmatic paradigm and an explanatory sequential mixed-methods design. Recognizing that local governance encompasses intricate, multi-faceted realities, the study combines quantitative metrics and qualitative insights to thoroughly capture the scope and intricacies of governance practices. The initial quantitative phase utilizes surveys, checklists, and various metrics to evaluate objective dimensions of social accountability, deliberative decision-making, and governance performance across four local government units. This phase aids in identifying patterns, efficiency levels, and citizens' perceptions of accountability.

The following qualitative inquiry comprising key informants' interviews delve into the fundamental reasons behind the trends uncovered in the quantitative analysis, scrutinizing stakeholders' experiences, perceptions, and contextual realities. This methodology aligns with Creswell's (2014, 2017) description of explanatory sequential design as a powerful approach for merging empirical rigor with interpretive depth. In accordance with the pragmatic paradigm, the research emphasizes practical significance, real-world applicability, and the employment of methods that most effectively address the research issue. Pragmatism recognizes that truth is contingent on context and endorses methodological pluralism, enabling the study to triangulate objective results with subjective insights to enhance validity and reliability (Scott & Briggs, 2009). Through hypothesis testing, the research assesses theoretical assumptions regarding accountability and deliberative democracy, while qualitative data gathered through inductive reasoning provides depth by interpreting the lived experiences and perspectives of key informants.

Figure 3.1*Explanatory Sequential Mixed Methods Research Design*

Note. Figure is adapted by Research design qualitative quantitative-and mixed methods approaches by Creswell (Creswell, 2014).

According to mixed methods research strategy in sequential research design, the quantitative data and information are collected, analyzed and explained in the first phase of research. Initially, the inquiry on SA in local governance tests a theory composed of variables, these variables are measured and analyzed with statistical procedures in order to determine whether the predictive generalizations of the theory hold the truth. Similarly in the second phase the qualitative information and data are collected as per the quantitative results (Creswell, 2014). The qualitative approach helps to understand the value-based perception hold by the people for accountability in local governance. The findings of the research are interpreted and triangulated as per the research questions. The sequential mixed methods research design help to in-depth understanding of the quantitative analysis and result. This approach is justified by the fact that, while quantitative data and results offer a general picture of the research problem, further analysis specifically the acquisition of qualitative data is required to enhance, extend, or clarify the overall picture (Subedi, 2016). This particular research area on of local governance and its accountability can be observed first by the objective facts and quantitative data. Then the basis of acquired quantitative fact further justifies the values of concern stakeholders and informants of the research. Hence, it is more practical that the local governance multi-dimensional concept can be understood by the divergent research views.

Table 3.2*Explanatory Sequential Mixed Methods Research Plan*

Phase	Procedure	Product
Quantitative Data Collection	-Cross sectional survey ↓ -Questionnaire ↓ -Institutional Observation ↓ -Check-List	-Numeric data Numeric effective local governance Score
Quantitative Data Analysis	↓ -Use of descriptive and inferential statistics ↓	-Meaningful measures
Connecting Qualitative and qualitative Phase	↓ -Selection of participants and key informants ↓ purposefully	-Protocol for qualitatively process
Qualitative Data Collection	↓ - Key Informant Interview ↓ -Observation ↓ - Informal Conversation	-Qualitative information and textual data
Qualitative Data Analysis	↓ -Coding and thematic analysis ↓ -Theme development ↓ -Cross thematic analysis	-Development of code and theme -Similar and different themes and categories -Cross thematic matrix
Integration of Quantitative and Qualitative Result and Findings	-Interpretation and analysis of quantitative and qualitative result and findings	- Joint Display of Quan & Qual result, Discussion, Summary of findings implication and future research

Note. This table adapted from the Creswell (2014) and Subedi (2016).

3.3 Nature and Sources of Data and Information

This study primarily relies on original information and data. The primary data was gathered through a questionnaire survey, key informant interviews, and an institutional observation checklist. In alignment with the study's objectives, secondary data and information were also obtained from relevant local government progress reports and online records. Additionally, secondary data was sourced from the LISA and the National Natural Resource and Fiscal Commission's website portal.

3.4 Selection of Local Governments: Rationale and Justification

The primary criterion for selecting the study district is the score obtained from the Local Government Institutional Capacity Self-Assessment (LISA). The Ministry of Federal Affairs and General Administration (MoFAGA) in Nepal has established an integrated performance measurement mechanism known as LISA (Government of Nepal, 2020). There are 100 indicators in LISA with ten different broad thematic areas and composite indicators, which are evaluated by overall 100 maximum score in percentage value. This mechanism is one of the basic tools for local governance, overall performance and capacity evaluation. As far as the LISA mechanism has covered the maximum indicator and areas of social accountability. Kailali district has secured the highest score (66.04 %) among the districts of Sudurpaschim Province in the selection period of time of the study (2021/22) (Government of Nepal, 2022). Hence, the Kailali district is selected as the study unit by the LISA performance status in the first stage of selection. Altogether, there are 13 local governments, 6 rural municipalities and 7 municipalities in Kailali. In the second stage, the researcher has purposefully selected two municipalities and two rural municipalities among 13 local-level units. The reason for choosing the municipalities and rural municipalities were that they support a more representative sample of local governance issues due to their comparative larger population and number of wards. The rationale behind the selection of the four local government units is that they represent the higher and average scoring in comparison with the district average (66%) score of LISA, relatively large populations, and mixed society with high immigrants' residents, and municipalities with a majority of homogeneous communities is also supportive facts to the selection of the study units. In the same way, municipalities governed by different political parties can also be more helpful in understanding the state of local governance and its accountability based on the mentioned logics.

Lamki Chuha municipality has a secure LISA score of 66.6 percent, and Bardagoriya rural municipality has obtained 64.75 percent. These two local governments' residents have a mixed social composition and a highly migrated population from the hill and mountain areas of Sudurpaschim and Karnali provinces. Whereas, Bhajani municipality was secured 53.76 percent and Joshipur rural municipality got 70.75 of the LISA score, and these two local governments have a more homogeneous Tharu community dominated society. These four

rural municipalities are led by different political parties and have divergent socioeconomic characteristics, which might be useful for comparing and contrasting the local governance situations particularly such as SA and deliberative decision-making process. It is assumed that these four local-level units would be the possible representation of the local government issues of Nepal.

3.5 Population of the Study

The assessment of SA within local governance focuses on the Kailali district, specifically selecting two rural municipalities and two urban municipalities based on their performance (LISA) scores. Consequently, these four local governments serve as the study units or organizations for this research. To gain insight into local government affairs, it is essential to consider three primary respondents who offer accurate information regarding the status of local governance. These include elected representatives, local government staff, and the citizens who receive services. As a result, the population of the study is based on the number of Elected Representatives (ERs), the Administrative Staff (ASs) concerned department heads and the Service Receivers (SRs) associated with the four local governments under assessment.

The primary categories of respondents for evaluating the SA of local government include ERs, ASs, and SRs, which are considered to be the essential stakeholders. In local governance affairs, ERs and ASs are actively engaged in the exercise of power and service delivery as the representatives of the supply side of service providers (Institutional level). On the other hand, citizens who receive the service from their respective ward and municipality's office are the service holders on the demand side (Citizen's level). Whereas it is better that SA has interpreted and analyzed from the perspective of both the supply and demand side.

3.6 Sampling Process and Sample Size

The respondents from local government service providers are categorized into two groups: elected representatives (ERs) and administrative staff (ASs) members. In the second step, the elected representatives (ERs) were purposively selected, including the local government head, deputy head, ward chairperson, and members of the executive body, as primary respondents due to their active involvement in local governance, decision-making, and implementation plan and policy process. Ward chairpersons serve as the leaders of their respective wards, acting as members of the

executive body and representing the certain geographical area of the local government. Their roles render them representative of the entire elected body within the local government, thereby justifying the use of purposive sampling. Purposively, among the total number of elected representatives of the relevant local government, members of the executive body were specifically chosen as the respondents. The elected leader and deputy leader play crucial roles in the operations of local government. Likewise, appointed members of the executive body are actively engaged in implementing local government policies and programs. Therefore, they are suitable participants for the study.

Similarly, the administrative staffs (ASs) were purposely selected, which included the ward secretary and the heads of various departments or sections within the local government. The AS representatives consist of the chief administrative officer and section heads, with the most prominent sections being health, education, planning, agriculture, finance, revenue, information, livestock, women and children, and stores, among others. They play a crucial role in both policy implementation and the daily administrative functions. Their perspectives and experiences reflect the views of the entire local government staff. Therefore, the use of purposive sampling is considered suitable for choosing these respondents from the supply side of local government. The representation of sample sizes for respondents, both ERs and SRs, from each of the four municipalities was proportional to the size of the local government, which is determined by the number of wards and departments.

The effectiveness and results of local government activities are evaluated by these citizens. Consequently, service-receiving citizens represent another critical group of respondents in this study. There is ambiguity regarding the number of service recipients at the ward level, whether it be on a monthly basis or otherwise. The study area comprises a total of 32 wards across four local governments. The exact population of service-receiving citizens at the ward level remains unknown. To ascertain the sample size of these citizens, the Yamane sample determination formula has been employed. The concerns regarding the inclusiveness of respondents, specifically those from the ER and AS groups, are addressed by ensuring that the composition of the local elected body includes representatives from marginalized communities such as Dalits, women, and minorities. To date, the administrative heads

have been selected through a proprietary process. The respondents from the demand side have been purposefully chosen, as they are individuals who have received service from their respective wards and participated in exit polls for the survey questionnaire.

Citizens who receive services are vital respondents in the framework of SA assessment within local government. They serve as the primary beneficiaries of local government initiatives. The performance and outcomes of local government actions are assessed by these individuals. Currently, SA emphasizes the involvement of citizens. Therefore, those receiving services constitute another significant group of respondents in this research. There is uncertainty regarding the number of service recipients at the ward level, whether on a monthly basis or otherwise. The research area includes 32 wards across four local governments. The precise population of service-receiving citizens at the ward level is not known. To determine the sample size of these citizens, the Yamane sample determination formula has been utilized (Yamane, 1973). A minimum of 385 sample units is recommended by Yamane for an unknown population. This study has selected 402 citizens as the sample respondents.

The individuals who were sent back from their ward office after receiving services were selected as respondents. In total, 402 respondents were proportionally represented across 32 Wards and 4 local government head offices. A minimum of 10 respondents were required from each ward to be included in the study. Equal representation from each ward and geographical area was taken into account when selecting the citizens who received the services. The individuals who were sent back from their ward office after receiving services were selected as respondents. In total, 402 respondents were proportionally represented across 32 Wards and 4 local government head offices. A minimum of 10 respondents was required from each ward to be included in the study. Equal representation from each ward and geographical area was taken into account when selecting the citizens who received the services.

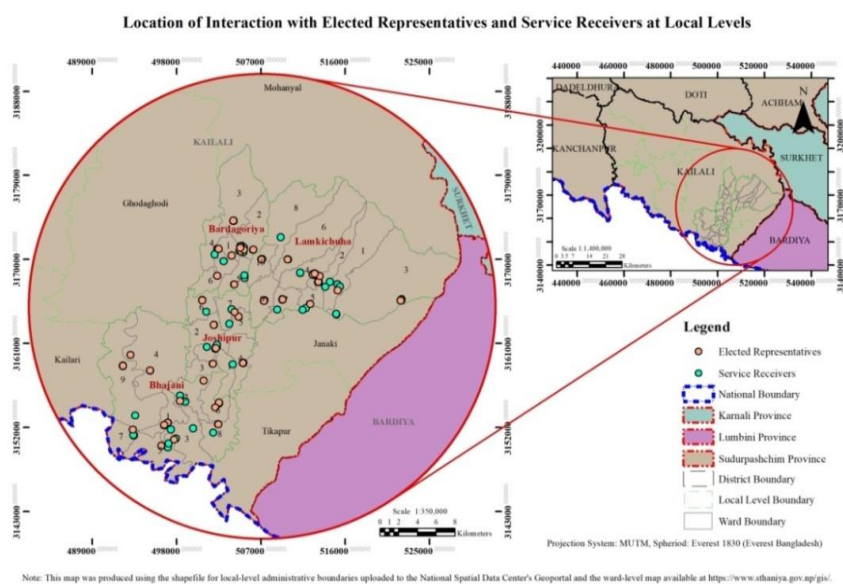
Table 3.3
Population and Sample Size of the Respondents

Name of Local Government	Elected Representatives (ERs)		Administrative Staffs (ASs) (Section-heads)		Servicer Receivers Respondents (SRs) Observed Sample
	Population	Observed Sample	Estimated Population	Observed Sample	
Lamki Chuha Municipality	60	12	22	19	123
Bhajani Municipality	55	13	21	20	118
Joshipur Rural Municipality	43	9	19	13	86
Bardagoriya Rural Municipality	38	8	18	15	75
Total	196	42	80	67	402

Note: The representatives on the supply side of ERs are the head, deputy head, and ward chairperson; likewise, ASs are the chief administrative officer, unit head, and ward secretary of the concerned local government, who are selected as the sample respondents. The demand-side respondents are citizens who have received the service from their respective ward, and the central office has taken as respondents a minimum of 11 people from each ward and center office.

Figure 3.2

The Location Interaction with Respondents ERs and SRs at the Study Area



3.7 Research Participants and Key Informants

The explanatory sequential mixed method research design necessitates qualitative data and information to elucidate or clarify the outcomes of the quantitative analysis. Consequently, qualitative data and information have been gathered through informal conversations and key informant interviews with major stakeholders within the local government. The primary participants selected as key informants for this study include former elected representatives, current representatives, members of civil society, educators, journalists, and local government experts. Additionally, non-participant observation has been employed to further investigate the data and information pertaining to the study area.

Table 3.4

Key Informants and the Participant of the Study

Name of Local Government	Key Informant and Participant				
	Local Government Officials Representatives	Civil Society Member	Journalist	School Head Teachers	Total
Lamki Chuha Municipality	1	1	1	1	4
Bhajani Municipality	1	1	1	-	3
Joshiपुर Rural Municipality	3	1	1	1	6
Bardagoriya Rural Municipality	2	1	1	1	5
Local Government Expert (Ex-Secretary of Federal Government of Nepal)					2
Total Participants of the Study					20

Note. The participants are purposively chosen based on the researcher's judgment of individuals who possess significant knowledge regarding local government activities. Local government officials represent both the staff and elected members, while civil society representatives embody independent activists within the community. Additionally, the school head teacher is well-informed about local government matters.

3.8 Data Collection Methods and Instruments

The researcher has employed various methods to tackle the diverse contexts and characteristics of SA and deliberative decision-making practices within local government. Given the theme and nature of the study, the pragmatist approach effectively results in a multi-method research design (Scott & Briggs, 2009). A combination of quantitative and qualitative methods was utilized for data collection and analysis. Nevertheless, the majority of the data and information relied

predominantly on quantitative techniques. In order to address the research questions, primary data that is both objective and measurable was collected from a selected group of respondents, including elected representatives, administrative personnel and citizens utilizing services, through a questionnaire survey, specifically employing a cross-sectional design. Following the collection and analysis of quantitative data, qualitative insights were gathered from the experiences and perceptions of various key stakeholders in local government, such as former elected officials, members of civil society, administrative staff, journalists, educators, and local experts associated with the relevant local government units. Additionally, a well-structured Institutional Observation Check-List (OCL) was utilized. Informal discussions were also conducted during the field study to further explore issues, facts, and information pertinent to SA in local governance.

3.8.1 Institutional Observation Check List

A detailed and well-structured institutional observation checklist has been created to evaluate the overall effectiveness of local governance outputs. This checklist includes 19 indicators, 34 provisions, and 7 primary themes, culminating in a total assessment score of 55. It assesses the current performance of local government and its outcomes based on firsthand evidence. Each indicator is assigned a score based on observable proof and documentation. Additionally, this assessment involved cross-verifying the responses of elected officials and administrative personnel. The checklist was utilized to evaluate social accountability, deliberative decision-making practices, and other effective local governance indicators across four local governments (The details of the IOCL given in the annex). The various indicators outlined in the Institutional Observation Check-list are utilized in the empirical practices of local governance in Nepal. Typically, these indicators are based on the Local Government Institutional Capacity Self-Assessment (LISA) and social accountability tools, which address the relevant research topics. This Institutional Observation Check-list has been pre-tested and finalized for data collection from four local government units. The research posits that this checklist serves as an evaluation tool for assessing SA and deliberative culture within local governance.

3.8.2 Performance Evaluation Progress Report

The federal government of Nepal has established an annual self- assessment mechanism for local governments. This study examined the Local Government Institutional Capacity Self-Assessment (LISA) score, as well as the Performance Report by Natural Resource and Fiscal Commission (NRFC) report and Auditor General Report pertaining to local government. These performance evaluation tools illustrate the diverse outcomes of local governance, providing justification for the current state of local government.

3.8.3 Questionnaire Survey

This research utilized a questionnaire survey as the primary method for collecting firsthand data. To ensure the effectiveness of data collection, a well-structured questionnaire was developed by formulating clear, concise, and relevant questions aligned with the research objectives. The questionnaire incorporated a mix of question types, including open-ended, closed-ended, and Likert scale items, to gather both qualitative and quantitative data. The questions were logically sequenced, beginning with simple items to engage respondents and gradually progressing to more complex ones. Prior to finalization, a pilot test was conducted to identify potential issues, and necessary refinements were made based on the feedback received. The questionnaire was utilized to gather primary data from the respondents (ER, AS, and SR). Two distinct questionnaires were employed for this data collection process. The supply-side respondents, ER (Elected Representatives) and AS (Administrative Staffs), received one specific questionnaire that included both dependent and independent variables. Most of the perception-related questions were structured using a five-point Likert scale. Conversely, a separate questionnaire was created for the demand-side for SR (Service Receivers) to facilitate data collection. The survey questionnaire was administered using the KoBo collect survey application on enrolled mobile phones.

3.8.4 Key Informant Interview

The Key Informant Interview (KII) was carried out to investigate the perceptions and experiences of essential stakeholders in support of the objective results. A separate semi-structured guideline was formed and used for key informant interview (KII). A total of 20 key informants, who possess expertise in the relevant field and knowledge of local governance performance, were selected for the KII. Participants included key

stakeholders from local government, such as former representatives, school head teachers, government secretaries, journalists, and members of civil society. Prior to conducting the interview, informed consent was obtained from all participants regarding the issues discussed.

3.8.5 Observation

The technique of non-participant observation was utilized to gather qualitative data regarding the phenomenon of local government and its accountability, including aspects such as mass meetings, public hearings, service delivery systems, citizen charters, notice boards, and websites. This instrument facilitates the real-time collection of data and the textual analysis of local governance phenomena.

3.8.6 Informal Conversation

Discussions and conversations were conducted informally with key stakeholders in the relevant local government area to collect information and address concerns pertaining to SA in local governance.

3.9 Data Processing and Analysis

The quantitative and qualitative data were collected through surveys, interviews, observations, and secondary sources were processed according to specific requirements. The questionnaire survey was facilitated by the KoBo Collect Android application. A digital questionnaire was developed and installed on a mobile device, enabling the data collector to gather information and upload it to the server. The data from the KoBo server was subsequently downloaded and organized into an Excel file. A comprehensive review of the Excel data was conducted, focusing on addressing missing values, outliers, and errors. This may involve the removal or correction of data points, standardizing responses, or imputing missing values. Furthermore, the KoBo Collect application captured GPS coordinates to create a map of the locations visited and the information gathered from respondents.

The Excel data were imported into the Statistical Package for the Social Sciences (SPSS) software for the purpose of quantitative data processing and analysis. In alignment with the research objectives, a fundamental analysis of the data was performed using descriptive statistics, which included the calculation of means,

standard deviations, and percentages. To explore the causal relationships among the variables, correlation, regression analysis, and ANOVA tests were employed. The findings were presented in the form of text, tables, figures, and themes, consistent with the research objectives.

The qualitative data were gathered using Key Informant Interviews (KII) and observational methods. The audio recordings were transcribed verbatim into written format, ensuring the removal of any extraneous content. Additionally, field notes were transcribed into a comprehensible format. The transcribed data and information were analyzed to develop codes and themes that corresponded with the quantitative theories and results. A comparative analysis was conducted between the qualitative data and quantitative results, facilitating a dialogue between the two. The qualitative findings and quantitative results were integrated into a combined display table, utilizing mixed methods techniques. This approach facilitated a comprehensive discussion and analysis of the data and information derived from the joint data. Additionally, secondary data were analyzed in connection with the study's variables and context.

3.10 Variables of the Study

The evaluation of SA investigates the current functional practices and challenges faced by local governments in delivering services effectively. The conceptual framework is based on both theoretical foundations and empirical evidence. In this study, SA (SA) and its associated variables are treated as independent variables, while effective local governance and its related variables are also classified as independent variables. The theoretical analysis indicates a significant relationship between SA and its variables and the effectiveness of local governance and its service delivery. The study posits that if local governments adhere to SA practices appropriately, the significance of local governance will enhance, resulting in improved service provision to citizens.

The independent variable of effective local governance is assessed through three primary sub-variables: Local Government (LG) Performance, Citizen Engagement and Satisfaction, and LG Service Delivery. LG Performance is evaluated based on the timely execution policy and sustainability of projects. Additionally, it considers the adoption of e-governance systems and the transparency of LG activities communicated to citizens receiving services. Citizen Satisfaction is gauged by the

accessibility of marginalized groups to LG services and the implementation of equitable development policies. Likewise, Service Delivery is measured through the effectiveness of social security programs, the management of public grievances, and the equitable development policies enacted by LG. The two primary themes of accountability, along with their independent and dependent variables are detailed and illustrated in the table below.

Table 3.5

Independent and Dependent Variables of the Study

Independent Variables	Dependent Variables
<i>Theme: Social Accountability</i>	Effective Local Governance
<ul style="list-style-type: none"> • Public Hearing • Information dissemination system • Grievances management system • Public Audit Community Audit • Citizen Charter • Citizen Engagement 	<ul style="list-style-type: none"> • Performance of LG • Citizen Satisfaction • Service Delivery
<i>Theme: Deliberative Decision Making</i>	
<ul style="list-style-type: none"> • Deliberative Decision-making practice in LG Assembly • Deliberative Decision-making practice in Executive body of LG • Participatory Local Planning Process • Deliberative Practice in Subjective Committee • Participatory Monitoring Mechanism • Regular Review Meeting Between ERs 	

Note. The independent variables are organized under two major themes Social Accountability and Deliberative Decision-Making based on theoretical and empirical practices.

3.11 Model Specification

This section presents a summary of four analytical models developed to examine the key factors influencing local governance outcomes. Each model analyzes the relationship between selected independent variables and effective local governance outcomes as dependent variables. Specifically, governance practices such as public hearings, participatory planning, deliberative decision-making, regular monitoring, and transparency are examined for their contribution to outcomes including the timely implementation of plans, overall government performance, and project sustainability. By systematically analyzing these variables, the models provide insights into how

different governance practices enhance the effectiveness, accountability, and responsiveness of local government operations.

Model 1: Specification of the Regression Model

Model 1: Examines the effect of public hearing practices, adherence to the prescribed planning process, and stakeholder participation on the timely implementation of plans, policies, and budgets in local governments.

The multiple regression model is specified as follows:

$$Y_i = \alpha + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{3i} + \beta_4 X_{4i} + \beta_5 X_{5i} + \beta_6 X_{6i} + \varepsilon_i$$

Where:

Y_i = Timely implementation of plans, policies, and budgets in local government

α = Intercept term

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6$ = Regression coefficients to be estimated

ε_i = Error term capturing unobserved factors

The explanatory variables are defined as:

X_1 = Public hearings conducted at the municipal level

X_2 = Public hearings conducted at the ward level

X_3 = Public hearings enhancing local government accountability

X_4 = Adherence to prescribed steps of annual plan formation

X_5 = Citizens' participation in ward-level planning

X_6 = Participation of community-based organizations (CBOs) in annual planning

Model 2: Specification of the Regression Model

Model 2 examines the extent to which deliberative governance practices, procedural compliance, and participatory planning mechanisms influence Local Government Performance, as measured by the Local Institutional Strength Assessment (LISA) Score.

The multiple regression model is specified as follows:

$$Y_i = \alpha + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{3i} + \beta_4 X_{4i} + \beta_5 X_{5i} + \beta_6 X_{6i} + \varepsilon_i$$

Where:

Y_i = Local Government Performance (LISA Score)

α = Intercept term

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6$ = Regression coefficients to be estimated

ε_i = Error term representing unobserved influences

The independent variables are defined as:

X_1 = Regularity of executive committee meetings

X_2 = Decisions made after adequate discussion and deliberation

X_3 = Regular publication of decisions on the official website

X_4 = Compliance with prescribed steps in annual plan preparation

X_5 = Citizens' participation in ward-level planning

X_6 = Participation of community-based organizations (CBOs) in municipal

planning

Model 3: Specification of the Regression Model

Model 3: examines the influence of monitoring mechanisms, transparency measures, and social accountability practices on community-demand-based project implementation in local governments.

The multiple regression model is specified as follows:

$$Y_i = \alpha + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{3i} + \beta_4 X_{4i} + \beta_5 X_{5i} + \beta_6 X_{6i} + \varepsilon_i$$

Where:

Y_i = Increase in community-demand-based project implementation

α = Intercept term

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5, \beta_6$ = Regression coefficients to be estimated

ε_i = Error term capturing unobserved influences

The independent variables included in the model are defined as follows:

X_1 = Regular monitoring by municipal and ward authorities

X_2 = Monitoring practices that improve project quality

X_3 = Citizen involvement in project monitoring

X_4 = Compliance with public inspection requirements

X_5 = Public auditing practices that enhance project quality

X_6 = Availability of information boards at project sites

Model 4: Specification of the Regression Model

Model 4 examines the effect of procedural compliance and participatory planning practices on the sustainability of local government (LG) development projects.

The multiple regression model is specified as follows:

$$Y_i = \alpha + \beta_1 X_{1i} + \beta_2 X_{2i} + \beta_3 X_{3i} + \varepsilon_i$$

Where:

Y_i = Sustainability of local government development projects

α = Intercept term

$\beta_1, \beta_2, \beta_3$ = Regression coefficients to be estimated

ε_i = Error term capturing unexplained variation

The independent variables included in the model are defined as:

X_1 = Adherence to the seven-step planning process by local government

X_2 = Citizens' participation in the ward-level planning process

X_3 = Participation of community-based organizations (CBOs) in the planning process

3. 12 Validity and Reliability

This study has rigorously adhered to the fundamental principles of validity and reliability within the framework of scientific research methodology. Validity is essential for determining the extent to which a test accurately measures what it is intended to measure. In alignment with the research objectives, the quantitative data collection tools and instruments were developed in close collaboration with the academic supervisor and subject matter experts. In response to the research question and the actual conditions surrounding SA practices in local governance, valid variables and indicators were established based on theoretical foundations and practical applications of local governance and social accountability. The questionnaire survey instrument underwent a pilot test within the appropriate local government and among its respondents. The insights gained from this pilot test were incorporated to finalize the questionnaire and its associated tools. To analyze the collected data and information, both parametric and non-parametric statistical methods and tools were utilized in accordance with the study's objectives.

In order to obtain a more comprehensive understanding of the current state of SA within the municipalities, a qualitative information exploration was undertaken.

This involved the design of key informant interviews and protocols, which were subsequently tested for validation prior to the commencement of data collection. The established norms and formats of qualitative research were meticulously adhered to. The results and interpretations derived from this qualitative approach were then compared and contrasted with quantitative findings to ensure the validity of the research outcomes.

3.13 Reliability of the Data

The study conducted an analysis using Cronbach's alpha test to measure the internal consistency of the scale in relation to the three themes. George and Mallery (2003) established guidelines for evaluating the Cronbach's Alpha value in terms of internal consistency. The table below displays the Cronbach's Alpha coefficients for these three themes.

Table 3.6

Coefficient Cronbach's Alpha

Theme	Items	Cronbach's Alpha	Remarks
Social Accountability (SA)	18	0.846	Highly reliable
Deliberative Decision-Making (DDM)	18	0.781	Reliable
Effective Local Governance (ELG)	12	0.616	Poor

Note: The term SA stands for Social Accountability, encompassing six variables. DDM, on the other hand, represents Deliberative Decision-Making and encompasses six variables as well. Likewise, ELG stands for Effective Local Governance, which consists of four major variables.

The Cronbach's Alpha of SA is highly reliable (>0.8) and DDM is also reliable (>0.7) but ELG is questionable (>0.6) according to the rule of thumb George and Mallery (2003) but it is most suitable for dichotomous scale.

3.14 Ethical Consideration

One of the most important concerns for social science research is ethical consideration. As a researcher, during the study process and information-gathering phase, the principle of doing no harm was upheld. Confidentiality was rigorously maintained throughout the research. There were no conflicts of interest involved at any stage of the study. Furthermore, no harm was caused to the local government or

its operational activities as a result of the research. Respect for respondents and informants, including their integrity, values, and dignity, was consistently observed. Participation in the research was entirely voluntary, and all participants were fully informed before agreeing to take part. The highest standards of objectivity, care, transparency, and respect for intellectual property, confidentiality, non-discrimination, competence, and legality were applied in the accurate reporting of the findings. The study adhered to the principles of academic professionalism, ensuring no plagiarism, data fabrication, or falsification occurred.

3.15 Limitation and Delimitation of the Study

This research has its limitations and delimitations, which are within the control and beyond the control of the researcher. This study is primarily delimited to the four local government units: Bhajani and Lamki Chuha municipalities and Joshipur and Bardagoriya rural municipalities of the Kailali district, Nepal. It does not represent the whole province and nation. In particular, this study focuses on the issues and variables of SA and deliberative practices of local governance. This study tries to examine the issues of SA and deliberative decision-making practices in the local governance of the study area. Nevertheless, the research has examined six SA instruments and six deliberative decision-making practices as the variables of the study. The major respondents of the research are members of the local government executive body, administrative staff, and service receiver citizens of concerned areas.

This research is conceptually confined to three primary theories: accountability, deliberative democracy, and governance. Alternative theoretical frameworks, including liberal democratic, public choice and decentralization theories, are associated with the SA of local governance. This research adopts a mixed methods approach, specifically an explanatory sequential design, situated within a pragmatic paradigm. The study utilized various data collection techniques as part of its mixed methods framework. Quantitative techniques included a questionnaire survey and an institutional observation checklist, while qualitative methods comprised observational techniques and key informant interviews.

3.16 Field Experience and Encounter

In this scholarly endeavor, the researcher himself has taken on the responsibility of collecting information and data. Throughout the data collection process, a variety of

experiences have emerged from the study area. These experiences have facilitated a deeper understanding of both the theoretical and practical aspects related to the research issues. Consequently, the insights and knowledge acquired from the research site have streamlined the analysis and interpretation of the subjects under investigation.

This research has been conducted in relation to four local levels of the Terai region under the jurisdiction of Kailali. Information has been collected from three different respondents to fill out the questionnaire for the research. In particular, elected representatives, local government staff and service recipients of the local government were patient. Since the elected representatives were selected purposively, it was easy to contact them. However, since they were service recipients and in the ward office, it was necessary to wait a long time to arrange a time and to talk according to their time. In general, when elected representatives received information during office hours and conditions, it was found that the local government was accountable to the people for providing good services. But in informal conversation and one-on-one interviews, it was seen that the actual behavior and shortcomings of the local government were presented. Since most of the local government representatives were from the ethnic Tharu community, some language problems were also seen and the help of a facilitator had to be taken for its smooth functioning.

Due to the employees' engagement during office hours, obtaining information required additional time. It was observed that the employees placed a greater emphasis on the accountability of the local government through documentation. It appears that items not included in the progress report were also presented as advancements. Nevertheless, their grievances were met with insufficient positive collaboration and coordination from the representatives. Furthermore, there was a notable inclination among elected representatives to place blame on the employees. Consequently, it became essential to examine the office records to further validate the responses provided.

The researcher conducted the study across 32 ward offices in four local levels, gathering responses from citizens who were returning to the ward office after taking service. A minimum of 10 citizens was selected from each ward to provide their responses. The process required time to ensure that the questions were understood,

thereby enhancing the respondents' awareness. Consequently, it took an average of 15 to 20 minutes to obtain responses from a total of 402 citizens across the 32 wards, resulting in approximately three months dedicated to the on-site survey to complete the entire questionnaire.

The service providers (representatives and staff) assert that they have made significant contributions to the community and are dedicated to serving the people. Conversely, the recipients (citizens) of these services have expressed dissatisfaction, alleging that the elected officials have not fulfilled their obligations as promised. Some recipients even reported a complete lack of services, while the service providers maintained that they are indeed delivering these services. Consequently, a thorough investigation into the validity of both assertions was required, involving the gathering of additional facts and evidence, progress reports, third-party monitoring assessments, and interviews with key stakeholders. Furthermore, due to the limited number of service recipients in a particular ward, it was essential to conduct four or five visits to gather comprehensive information. Given that this data collection was scheduled for the summer months of June, July, and August in 2023, it was crucial to optimize the use of the challenging weather conditions.

The key informants were observed sharing authentic and honest narratives within their own contexts during informal discussions. This approach allowed for the utilization of qualitative field engagement and conversational insights to deepen the analysis of the findings derived from the survey questionnaire. The researcher actively participated in the public hearing program of Bhajani Municipality, where they observed the proceedings and the interaction between citizens and government representatives, thereby gathering valuable information and data for the study.

CHAPTER IV: OVERVIEW OF THE STUDY AREA

This chapter presents an overview of the study area along with its sociocultural and economic context. It primarily introduces the geographical characteristics of the region under investigation. Additionally, it offers fundamental demographic and cultural insights pertaining to the study area. A concise summary of the study area is provided in the subsequent subtitle.

4.1 Introduction of Kailali District

This research specifically concentrates on the Kailali district and its four local government units out of a total of thirteen. It is organized into five federal parliamentary constituencies and ten provincial constituencies, underscoring its considerable political and administrative significance. The district encompasses a total of thirteen municipalities, which include one sub-metropolitan municipality, six municipalities, and six rural municipalities, all of which are subdivided into 126 wards. The district headquarters is located in Dhangadhi, a key urban center. Other notable cities in Kailali are Bhajani, Gauriganga, Ghodaghodi, Godawari, Lamki Chuha, and Tikapur. These cities collectively enhance the socioeconomic and cultural dynamism of the district, establishing it as an essential area within Nepal's development landscape.

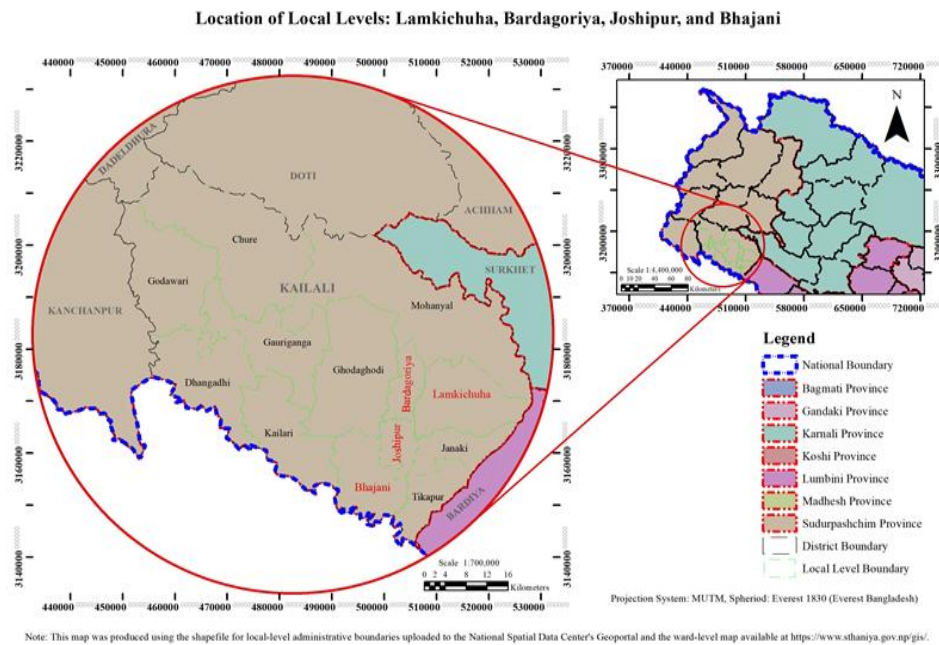
Kailali is one of the nine districts in the Sudurpashchim Province of Nepal. Situated in the Tarai plain and Churae area, this district spans across 3,235 square kilometers and is home to a population of 904,666 individuals (National Statistics Office, 2023a). Among the total area of the district about 40 per cent is covered by plain Terai land and 60 percent is covered by hills of Chure range. Kailali district is surrounded by Bardiya district Karnali border river in the East, Doti district in the North, Kanchanpur district in the West and Uttar Pradesh cross border of India in the South. Administratively Kailali district is divided into five electoral constituencies and 13 local government units among them one sub-metropolitan, six municipalities and six rural municipalities.

The district exhibits a rich cultural diversity, home to numerous ethnic groups such as Dagaura Tharu, Rana Tharu, Brahmin, Chhetri, Dalit among others, coexisting in harmony. The local festivals, music, and dance play a vital role in enriching their dynamic cultural landscape. Agriculture serves as the foundation of

Kailali's economy, where various crops such as paddy, wheat, sugarcane, and maize are grown. Additionally, the district is recognized for its timber production. The industries within the district are varied, encompassing agriculture-related sectors, timber processing, and small-scale manufacturing operations.

Figure 4.1

Map of Sudurpaschim Province and Kailali District's Local Governments



4.2 Demographic Profile of Sampled Local Governments

The four selected local governments in Kailali District Lamki Chuha Municipality, Bhajani Municipality, Joshipur Rural Municipality, and Bardagoriya Rural Municipality reflect diverse demographic and sociocultural compositions. Lamki Chuha is a rapidly urbanizing municipality with over 102,000 people from more than 28 ethnic groups, including Brahmin, Chhetri, Tharu, and Dalits, and has a notably high migrant population. Bhajani Municipality, with a population exceeding 56,000, is predominantly inhabited by the Tharu community (67.81%) and displays a balanced gender distribution across its 9 wards. Joshipur Rural Municipality, known for its agricultural productivity, has a population of 37,195 and maintains a rural character with a significant presence of Tharu and other ethnic groups. Bardagoriya Rural Municipality, composed of six wards, also has a total population of 37,682 and was

formed by merging two former village development committees. Together, these local governments represent a cross-section of urban, semi-urban, and rural settings in Kailali, offering a comprehensive context for examining local governance and social accountability. The demographic status details of each local government are provided in the separate subtitle.

4.2.1 Lamki Chuha Municipality

Lamki Chuha municipality is connected to the East-West Mahendra Highway in Kailali District, Seti Zone, Sudurpaschim Province, Nepal. This municipality is situated on the bank of the Karnali River, which is 13 km east. Lamkichuha municipality is located at a distance of 72 km east of the Dhangadhi, headquarters of Kailali district and 590 km west of Kathmandu. To the north of it is Mohanyal Rural Municipality, Bardagoriya Rural Municipality to the west, Karnali River and Bardia District to the east, Janki Rural Municipality to the south, and Joshipur Ruralmunicipality to the southwest (Lamki Chuha Municipality, 2019).

It is one of the local governments in the Kailali district that is rapidly urbanizing and has one of the highest migrant populations, according to the municipality profile for 2019. There are 10 wards in this municipality, with Lamki Bhalka ward No. 2 serving as its administrative center. In this municipality, there are more than 28 different castes and ethnic groups represented. The Brahmins, Chhetri, Tharu, Kami, Damai, Thakuri, and other notable castes are represented here. The bulk of the population (35.03 percent) speaks Nepali, followed by speakers of Achhami (27.96 percent) and Tharu (22.91 percent), which are the two most common mother tongues. Baitadi, Dailekhi, Doteli, and Bajhanghi are a few other mother tongues. The detailed population distribution of the municipality is given in the table.

Table 4.1*Population Distribution of Lamki Chuha Municipality*

Ward	Household	Total Population	Male	Female
1	4402	19334	9233	10101
2	2051	8847	4108	4739
3	1579	6616	3134	3482
4	2730	12165	5646	6519
5	1349	5807	2626	3181
6	2375	10945	5052	5893
7	1546	6995	3313	3682
8	1463	6757	3054	3703
9	1777	7700	3526	4174
10	1140	5805	2749	3056
Total	20412	90971	42441	48530

Note. The data are derived from the National household survey 2021 report 2023.

4.2.2 Bhajani Municipality

Bhajani municipality is located in the central southern region of Sudurpaschim Province's Kailali District. This municipality is bordered by Tikapur municipality and Joshipur rural municipality to the east; Kailari rural municipality to the west; Ghodaghodi municipality and Joshipur rural municipality to the north; and Tikunia Belrayan in the state of Uttar Pradesh, India. The headquarters of this municipality is Bhajani Bazar. This municipality is divided into 9 wards and has a total area of 176.25 square kilometers and a population of 56,302, including 27,850 females and 28,450 males (Bajani Municipality, 2019).

There are 16 castes and ethnic groups listed in the municipality profile for 2019; Tharu Chaudhary, Brahmin, Chhetri, Thakuri, and Dalit are the prominent castes. There are 16 castes and ethnic groups listed in the municipality profile for 2019. Out of the total population in this municipality, the Tharu community has secured the highest portion (67.81 %), Chhetri has 12.92 percent, the Dalit community has 10.77 percent, and the rest are other castes.

Table 4.2*Population Distribution of Bhajani Municipality*

Ward	Male	Female	Total Population	Household
1	2862	3320	6182	1400
2	2238	2308	4546	946
3	2921	3229	6150	1222
4	2940	3448	6388	1339
5	2801	3161	5962	1143
6	3031	3016	6047	1198
7	2776	2766	5542	978
8	2989	3177	6166	1277
9	3053	3458	6511	1342
Total	25611	27883	53494	10845

Note. The data are derived from the National household survey 2021 report 2023.

4.2.3 Joshipur Rural Municipality

Joshipur rural municipality is located in the southern part of Kailali district under Sudur paschim province. Lamki Chuha Municipality and Janki Rural Municipality are located in the east of this rural municipality, while Ghodaghodi Municipality and Bhajani Municipality are located in the west. It is also connected with Bardagoriya rural municipality in the north and Bhajani municipality in the south. The total area of this rural municipality is 65.57 square kilometers and which is divided into 7 wards. This remote village is in the best rural municipality of Kailali district for the production of grain and paddy (Joshipur Rural Municipality, 2022). According to the national census 2021 the total population is 37187, and the detailed ward wise population distribution by male and female are presented in the table below.

Table 4.3*Population Distribution of Joshipur Rural Municipality*

Ward	Male	Female	Total Population
1	2776	2980	5756
2	2332	2534	4866
3	2992	3431	6423
4	2432	2644	5076
5	2679	2907	5586
6	2416	2531	4947
7	2135	2406	4541
Total	17762	19433	37195

Note. The data are derived from the National household survey 2021 report 2023.

4.2.4 Bardagoriya Rural Municipality

Bardagoriya Rural Municipality is located 72 kilometers east of the Kailali district headquarters Dhangadhi. The office of rural municipality is located in constituency number 2 Dododhara of Kailali district. Bardgoria Rural Municipality is formed by amalgamation of the two-village development committee namely Dododhara and Kotatulsipur villages. Administratively Bardagoriya RM has been divided into six wards. The total population of the local government is 37682 (National Statistics Office, 2023a). The detailed ward wise population distribution by gender is given in the table below.

Table 4.4*Population Distribution of Bardagoriya Rural Municipality*

Ward	Male	Female	Total Population
1	3807	4236	8043
2	3713	4042	7755
3	2338	2704	5042
4	2919	3408	6327
5	2807	3048	5855
6	2190	2470	4660
Total	17774	19908	37682

Note. The data are derived from the National household survey 2021 report 2023.

4.3 People Culture and Social Practices

Kailali District has a varied population, characterized by the coexistence of multiple ethnic groups within the area. As per the 2021 census, the district's population exceeds 900,000 individuals, encompassing a blend of ethnic and linguistic communities. The Tharu represent the largest ethnic group, while other notable groups include Chhetri, Hill Brahmin, Kami, and Magar. This ethnic diversity enriches the cultural landscape, showcasing the unique traditions and customs of each community. The linguistic landscape of Kailali exhibits significant diversity. Tharu is the predominant language spoken by the majority of the population as their first language, followed by Nepali and Doteli. Additionally, other languages such as Achhami, Magar, Maithili, Hindi, and several others are present, highlighting the multilingual character of the district.

Religion holds considerable importance in the lives of the residents of Kailali. A large majority identify as Hindu, which impacts various facets of daily life, encompassing festivals, rituals, and community events. Additionally, there are smaller communities of Buddhists, Christians, and Muslims. The dominance of Hinduism is evident in local celebrations such as Dashain, Tihar, Maghi, Holi, and Gaura, all of which are observed with great fervor. The predominant portion of Kailali's population relies on agriculture as their primary source of income. The fertile Terai plains facilitate the growth of crops such as rice, wheat, maize, and sugarcane. Additionally, it is common for individuals to migrate for employment opportunities, both domestically within Nepal and internationally.

4.3.1 Barghar as the Indigenous Community Governance System

The Tharu ethnic community constitutes a significant portion of the population in Kailali district. The Barghar community governance represents a traditional and indigenous practice within the Tharu community. The Barghar system serves as the customary organizational framework for Tharu people residing in this area. Barghars have historically served as adjudicators in community disputes, rendering decisions and verdicts typically following consultations within the community. Their additional responsibilities include establishing the festival calendar and conducting various rituals. They oversee the selection of individuals tasked with religious duties and coordinate traditional rituals and pujas (worship). Furthermore, they are responsible

for managing and facilitating Tharu festivals, dances, and marriage ceremonies (Chudhary, 2018).

Traditionally, Barghar and Maghi Sakranti have been interconnected since the past. Notably, the Barghar serves as the community leader. Each year, a new Barghar is selected during the Magh Month, specifically within the first 15 days. Historically, villagers selected the Barghar on Maghi Sakranti, which is the second day of Magh, referred to as Maghi Dewani. During this time, discussions were held regarding the retention of the previous Barghar. Additionally, they formulated plans and strategies for the village's activities for the upcoming year (Chudhary, 2018). However, these indigenous governance systems are also undergoing transformation with changes in socio-political landscape. The socio-political transformation within the country is leading to a shift in traditional community governance practices. The reorganization of local government has introduced a party-based electoral system for the selection of local leaders. Consequently, the influence of the political system on the customary Barghar system has resulted in an imposition that has altered its fundamental nature, driven by the ambitions of political leaders. Neither the original Barghar system nor its underlying principles have been completely diminished, nor does the newly hybridized system flourish with full reliability and validity (Chaudhary, 2021).

The Tharu Barghar system in Nepal provides significant insights for local governance, especially regarding community involvement, self-governance, conflict management, and the preservation of cultural heritage. This traditional governance framework has been utilized by the Tharu community for many generations and reflects principles that can strengthen contemporary governance systems. The Tharu Barghar system appears to be overlooked in certain areas by the existing local government framework. Nevertheless, this system remains operational within the Tharu-majority communities of Kailali. The national constitution and the Local Government Operational Act (2017) do not appear to address such customary practices within the legal framework. Nonetheless, the Tharu community asserts that local government should formally acknowledge this tradition. Presently, some local governments have recognized and upheld the Barghar system by instituting relevant legislation. Four local governments within the study region have utilized and supported the Barghar system in various capacities for social mobilization. However, despite the establishment of the Barghar Act by Joshipur Rural Municipality, its full

implementation has yet to be realized. The Barghar system within the Tharu community is regarded as a significant aspect of community mobilization and governance.

4.3.2 Maghi Festival

The Maghi festival, referred to as Maghe Sankranti, holds great cultural importance for the Tharu community in the Western Terai region and Kailali district as well. It is observed on the 1st of Magh in the Nepali calendar (approximately January 15), this festival signifies a seasonal change and also functions as a New Year celebration for the Tharu people. It represents the conclusion of winter and the onset of spring, marking the arrival of a new harvest season. Maghi festival holds significant importance for the Tharu community in Nepal. This festival is distinct from other Tharu celebrations, as it marks the New Year and the commencement of the new fiscal year for the Tharus (K.C., 2019).

In recent years, the government has also recognized this occasion by granting a national holiday. However, it is noteworthy that there are no religious myths or legends linked to this day. For the Tharu community, Maghi holds profound significance within their cultural identity and heritage. This festival is marked by a range of rituals that illustrate their agricultural way of life and their relationship with the natural world (Pathak, 2024). Historically, it served as an occasion for families to unite, honor their elders, and request blessings for abundance in the year ahead. The importance of this festival transcends simple festivities; it encapsulates themes of renewal, appreciation, and communal solidarity.

While Maghe Sankranti is celebrated for only one day, the Tharu Maghi festival is celebrated for the entire month. This Maghi festival develops the feeling of 'we' in the Tharu community with great importance. It is believed that the Tharu community has been celebrating this as a great festival with great pomp since ancient times. On the first day of Magh, i.e. Maghi, in the morning, when the rooster crows, the entire village people go to bathe in the river. And, when they come home, they give gifts to their sisters, which are called 'Nisrao'. After that, everyone greets everyone throughout the village, blesses them, and dances and sings happily. They share the joys and sorrows of the year. They also divide the work within the

household. Similarly, on the same day, all the people of the village gather and elect the village headman (barghar) and the watchman.

Maghi festival is not only a great festival of the Tharu community, but it also has many dimensions. It unites everyone and teaches them to live collectively. Maghi festival is not limited to just food and entertainment. It also shows social, political, religious, and cultural importance. It works to mend broken relationships, turn anger into happiness, and strengthen new relationships. The great festival of the Tharu community, Maghi, is the day when the village leader, the head of the village, the head of the household, the watchman, the health and security of the village, the Guruwa are elected. This has been prevalent in the village for centuries. The term of these leaders is one year. The leadership team formed by everyone in the village is passed by consensus. This is a beautiful aspect of the Tharu community.

4.3.3 Gaura Festival

The Gaura Festival is a distinctive celebration that characterizes Sudurpaschim province, particularly in the hilly districts of Baitadi, Darchula, Bajhang, Dadeldhura, and Doti. This festival is infrequently observed in other provinces. In the Terai districts of Kailali and Kanchanpur, a significant number of individuals migrate from the hills and mid-hills. The cultural practices and traditions are carried by these migrants from their hill communities to their new locations, where they celebrate in a manner reminiscent of their original homeland. The living history of the customs and traditions of the Hindu hill migrants' communities are displayed only through the Gaura festival. The glory of historical personalities and character stories are expressed in various cultural activities held during this festival. Which are passed down from generation to generation and history comes alive. Gaura festival is the event that shows the similarity in the way of life, dress, and language of this region. Because of this festival, the feelings and emotions of the people of this region are so united that even the nationality of this region is inherent in this feeling. Since the combination of musical instruments, music, literature, and culture of this region appears during this festival; the originality of this festival is priceless, immense, and unforgettable.

The term "Gaura" originates from "Gauri," which denotes the goddess esteemed as a maternal figure by individuals from mountainous areas, owing to her connection with Himavan, the personification of the Himalayas. The festival's roots

are rich with diverse narratives that emphasize devotion, love, and safeguarding. Women honor Goddess Gauri to pray for the health and longevity of their husbands, underscoring the festival's emphasis on family ties.

The principal celebrations span four days, although they may be prolonged to six or seven days based on regional traditions. Preparations commence several days before the principal events. On the initial day, married women immerse five varieties of grains, referred to locally as Biruda, in water within a copper vessel. This blend represents fertility and abundance. In the following days, the rituals encompass fasting and the crafting of portraits or idols of Goddess Gauri from natural materials. Traditional customs involve congregating at water bodies for purification rites and collective prayers. The festival witness's significant involvement from local communities, with public holidays established by local authorities to support the celebrations. Political leaders frequently partake in the festivities, underscoring its significance not only in cultural terms but also in social contexts within these areas.

4.3.4 Holi Festival

The Holi festival, often referred to as the festival of colors, is celebrated with immense enthusiasm among diverse communities in the Kailali district of Nepal. This lively festival generally signifies the onset of spring and serves as an occasion for individuals to unite, honor their cultural traditions, and partake in festive activities. In Kailali, the festival of Holi is observed by various ethnic groups such as Tharu, Rana Tharu, Brahmin, Chhetri, among others. Each community contributes its distinct traditions and customs to the festivities. Tharu community possesses a unique approach to the celebration of Holi. Their festivities frequently feature traditional songs and dances, which are integral to the occasion. Additionally, they commonly utilize natural colors sourced from flowers and plants. The celebrations may also encompass local delicacies that are specially prepared for this event.

The Brahmin, Chhetri and Hill migrant communities generally observe Holi by blending traditional customs with contemporary celebrations. They frequently convene in public areas to engage in activities involving colored powders (rang) and water balloons. Social gatherings are prevalent during this period, as families extend invitations to friends and relatives to partake in meals that feature meat and sweets.

This festival acts as a medium for cultivating connections among diverse ethnic communities in Kailali district. It invites involvement from individuals of all ages, facilitating interactions between different groups that enhance social cohesion. Holi in the Kailali district showcases a vibrant array of cultural expressions, uniting various communities in a celebration of life through the elements of color, music, dance, and cuisine.

4.3.5 Dauda Dance

Dauda dance is a celebration that takes place within the migrant hill community in Kailali district. This traditional folk dance is performed during moments of joy, happiness, and pleasant gatherings within the community. Dauda is a vibrant folk song that serves as a heartfelt expression for the residents of the hilly regions in the Far Western and Karnali provinces of Nepal. Its popularity has expanded significantly across the nation and beyond, largely attributed to patterns of migration and immigration (Air, 2023). Dauda dance is of considerable cultural significance to the Khas community and various other ethnic groups in Sudurpaschim. It acts as a medium for expressing happiness, commemorating agricultural harvests, and strengthening communal ties. This dance is frequently showcased during prominent festivals such as Gaura Parva, Dashain, Holi, Tihar and other special occasions, where it contributes significantly to the vibrant festive ambiance.

Dauda dance is generally accompanied by traditional musical instruments, including the *dhol* (drum), *madal* (a specific type of drum), and flute. This music establishes a vibrant rhythm that invites engagement from both the dancers and the audience. The songs performed during the event frequently tell stories about themes such as love, nature, and everyday life, thereby enhancing the cultural experience.

Dauda dance celebrations serve as communal occasions that unite individuals from diverse backgrounds across Sudurpaschim Province. These events promote social unity, as participants engage not only as performers but also as spectators who support their friends and family. Typically, these gatherings are accompanied by the enjoyment of local delicacies, which further strengthens community bonds. In recent years, there has been a renewed interest in traditional dances such as Dauda among younger generations. Cultural organizations have begun to host workshops and

performances to promote this art form on both local and international stages. This revival seeks to preserve cultural identity while also adapting to modern contexts.

4.4 Respondents of the Study

The study has collected the responses from the key stakeholders from the supply (local government elected representatives and officials) and demand sides (service receiver citizens) of the local government. The key respondents, elected representatives (ER), and administrative staff (AS) were taken from the supply side. Similarly, from the demand side, the citizens who received service in their respective ward offices as the service receivers (SR) are taken as the respondents. It is believed that the response from the supply and demand side would help better understand the local governance and accountability. The gender composition of respondents from the study area is presented in the table.

Table 4.5

Gender Composition of the Respondents by Local Government

Name of LG	Demand Side (ERs & ASs)				Total	Supply Side (Service Receivers) SRs		
	ERs		ASs			Total		
	Male	Female	Male	Female		Male	Female	Total
Lamki Chuha	8	4	14	5	31	75	48	123
Bhajani	11	2	16	4	33	84	34	118
Joshiपुर	7	2	7	6	22	58	28	86
Bardagoriya a	7	1	12	3	23	52	23	75
Total	33	9	49	18	109	269	133	402

Note. Field survey 2023. The ER denotes Elected Representatives, AS denotes Administrative Staff and the SR denotes Service receiver. The total number of ER is 49 among 33 male and 9 female. Similarly, the total number of AS is 47. In the supply side the SR is 409 with 269 male and 133 female.

4.4.1 Caste and Ethnicity of the Respondents

It can also be a curiosity to study what kind of caste and ethnic representation is in the local government and politics and what influence reflects in local governance. In terms of location and residence of the four local governments of the Kailali district, it is seen that the Janajati Tharu community has a majority, followed by Chhetri, Bramin, and Dalit. The main respondents of the study, local representatives, employees and citizens also have a high representation of the Janajati Tharu ethnicity. In the table, the representation of the ethnicity of the sampled respondents during the study can be seen more clearly.

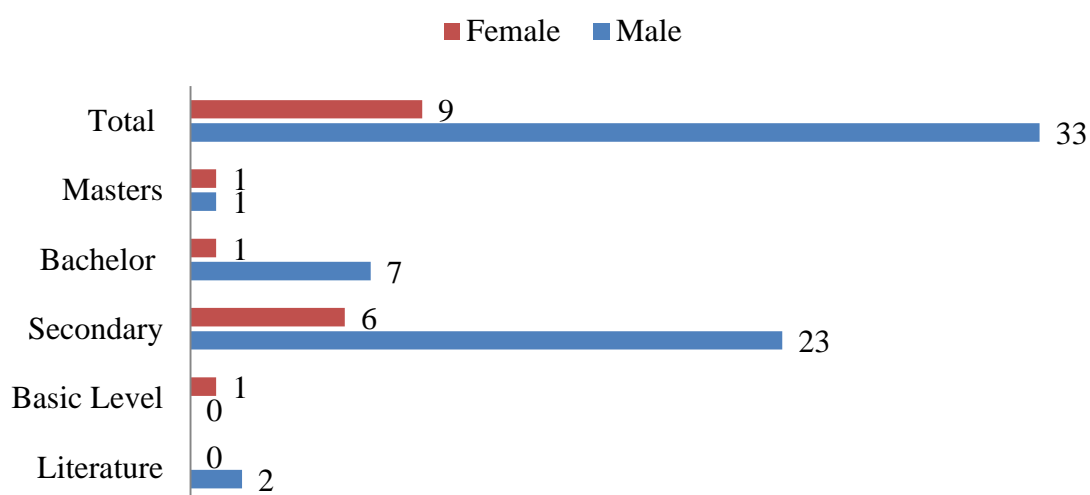
Table 4.6*Caste and Ethnic Composition of the Respondents*

Caste and Ethnicity	Elected Representatives		Administrative Staffs		Service Receivers Citizens	
	Frequency	%	Frequency	%	Frequency	%
Bramin	5	11.90	27	40.29	56	13.90
Chhetri	8	19.04	13	19.40	107	26.60
Janajati	27	64.28	27	40.29	184	45.80
Dalit	2	4.76	0	0	48	11.90
Other	0	0	0	0	7	1.70
Total	42	100	67	100	402	100.0

Note. Field survey 2023. The Janajati indicates the Tharu community of the study area. Janjati community has major representatives in the local government executive, staff and service receiver's citizens.

4.4.2 Education Status of ER

The competency of elected representatives (ER) to come to political decisions and the effectiveness of local governance delivery are influenced by their educational background. The respondents of the supply side key representatives have gauged the education status as they have acquired. The study figured out the four levels of education status of key ERs. The total number of ERs is 49 among female representatives are only nine.

Figure 4.2*Educational Status of ER*

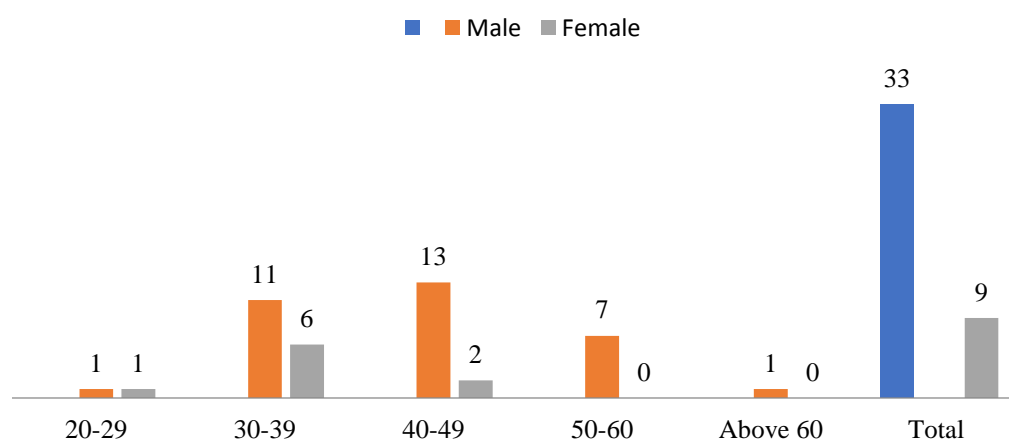
Note. Field survey 2023. The total number of elected representatives (ER) is 42, among them 33 female and 9 males. The figure shows that the representation and the educational status of the female ER are comparatively less than those of the male. The low representation and educational status of females are behind the socioeconomic causes of Nepali society in the study area.

4.4.3 Age Group of ER

The age of a person has a significant impact on their efficiency and productivity. Nowadays, one of the debates in the politics of Nepal is that it is emphasized that the youth should participate in politics. In this context, the curiosity of which age group people are represented in the local government has been observed. The elected representatives of four local governments samples have been taken. From the observation, most of the young people in the age group of 30-49 years represent about 76 percent. This can be said from the fact that the representation of youth in local government is more significant than in federal politics. More specifically the age group of ERs in the sample can be more clearly seen from the figure below.

Figure 4.3

Age Group and Gender of ER



Note. Field Survey 2023. Among the 42 elected representatives who participated in the survey, a mere 9 were female, with the remaining 33 being male. The predominant age group within this cohort was found to be between 30 and 49 years old in the local government representative body.

4.4.4 Educational Status of SRs

Education plays a crucial role in enabling individuals to exercise their rights and fulfill their responsibilities. It is influenced by the local government's commitment to socialization and accountability, as well as the education and awareness of the local population. The table below presents the educational levels of the citizens who participated in the study as service recipients. Literacy is generally defined as the ability to read, write, and spell one's name. Upon examining the educational backgrounds of the service recipients, it is evident that 30 percent were literate, 32

percent had a basic education, 29 percent had completed secondary education, 8.2 percent were education graduates, and less than 1 percent held a master's degree. It appears that the majority of the individuals benefiting from this data have attained a secondary education. The educational achievements of the local community in the Kailali district are steadily improving.

Table 4.7

Educational Status of Service Receivers Respondents

Education Level						
Name of LG	Literate	Basic Level	Secondary	Bachelor	Masters	Total
Lamki Chuha	25	34	49	13	2	123
Bhajani	42	36	34	6	0	118
Joshiपुर	36	25	20	5	0	86
Bardagoriya a	18	22	26	9	0	75
Total	121	117	129	33	2	402
Percentage (%)	30	29	32	8.2	0.49	100

Note. Researcher's field survey data (2023). The information presented in the table provides insights into the educational background of the individuals who received services and participated in the survey. The majority of the respondents had completed their secondary level education.

Table 4.7 reveals that the majority of service receivers across the four local governments have education levels at or below the secondary level, with only a small proportion holding bachelor's (8.2%) and master's degrees (0.49%). Lamki Chuha shows relatively better educational attainment, while other municipalities, particularly Bhajani, Joshipur, and Bardagoriya, have limited representation in higher education. This suggests potential barriers to educational access and highlights challenges for effective citizen engagement and accountability practices. The low level of higher education may hinder informed participation in local governance, indicating the need for targeted educational and awareness initiatives by local governments.

CHAPTER V: SOCIAL ACCOUNTABILITY IN LOCAL GOVERNANCE: CONTEXT ANALYSIS

This chapter deals with the meaning and context of local government social accountability (SA) in legal and practical levels. Similarly, it conducts the deliberative decision-making procedure as part of accountability and an element of effective local governance for local democracy. This part of the study contextualizes SA and its variables in local governance. It also deals with the character responses of the sample respondents in the study area. The qualitative perceptions of key informants are similarly triangulated with the quantitative data responses to provide a clear justification for the analysis.

5.1 Contextualization of SA in Local Governance

Accountability is one of the pillars or cornerstones of a democratic political system; the question is how it works in practice (Brandsma & Schillemans, 2012). Moreover, it is the obligation to justify their conduct and answer for the execution of responsibilities (Bovens et al., 2008). The term accountability has long been associated with financial accounting and bookkeeping. It has become a symbol of good governance in both the public and private sectors (Addink, 2019). The principles of liberal democratic theory uphold the values of freedom, accountability, and justice within the realm of public affairs. Consequently, the success of a democratic political system hinges upon the cultivation of a culture that prioritizes responsibility and accountability. In the specific context of local governance in Nepal's local democracy, accountability assumes a paramount role. Thus, accountability in local government can be understood as the duty, obligation, and answerability associated with the conduct of the relevant authority, which directly emanates from their performance and service delivery to the citizens. Furthermore, it is crucial to examine how local citizens and key stakeholders take ownership of the decisions made by the local government and actively participate in local governance activities. This emphasis on collective decision-making is a central tenet of the theory of local governance.

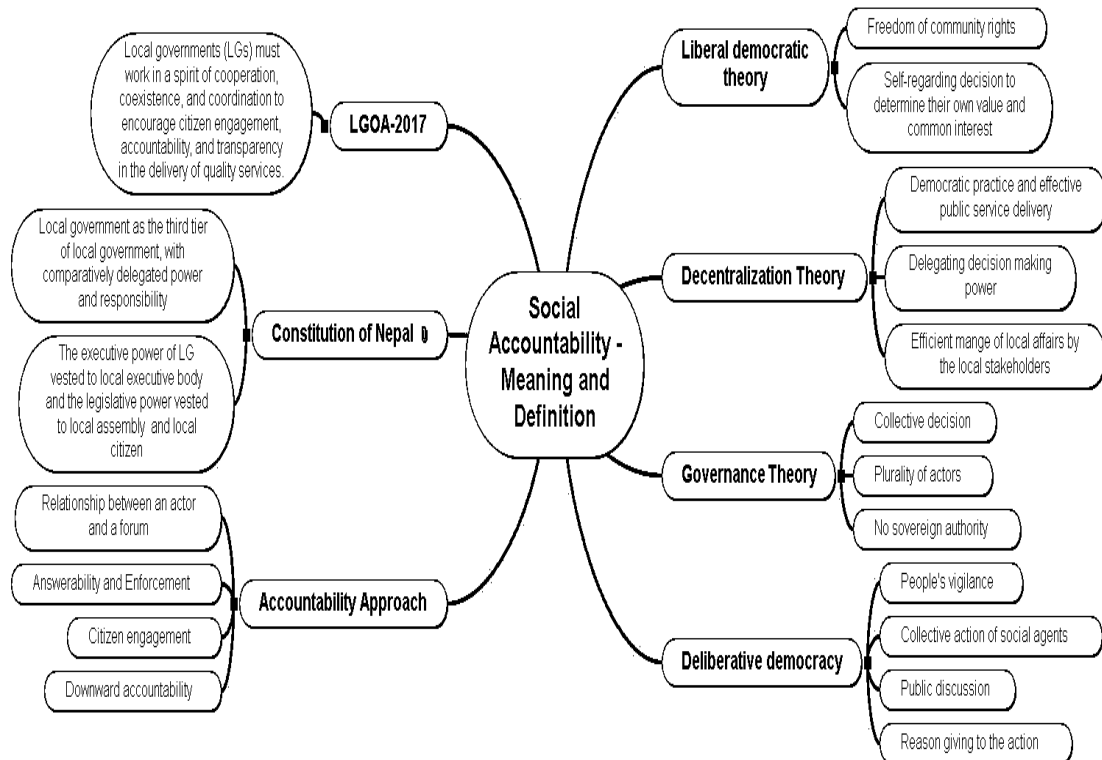
Several studies have specified the various types of accountabilities in the context of governance practices. However, the concept of SA is different from the traditional concept. The term, “social accountability”(SA) came into use in the early

2000s to refer to citizen-led processes, which demanded accountability from governments outside of formal electoral systems (Joshi, 2017). SA mechanisms encourage citizen participation and ensure that citizen preferences remain at the center of public service. SA emphasizes the downward accountability or citizen demand for accountability to the authority. The claim of SA is to enhance citizens' ability to demand greater accountability and responsiveness from public authorities and service providers. According to this school of thought, SA explains a citizen-based initiative to demand accountability from service providers. Similarly, accountability is widely recognized as a mechanism for assessing the utilization of power, authority, resources, and conduct within the public sector to ensure alignment with the public's best interests. The entitlement of individuals to inquire and the obligation of their elected representatives to provide a satisfactory response to those inquiries are inherently interconnected. The manner and approach employed in this exchange of questions and answers serve as a clear indication of the level of accountability upheld (Sharma, 2023).

Concerning the constitution of Nepal, it is stipulated that the local executive must be held responsible to the assembly, while all elected representatives are required to be accountable to the local laws, regulations, and the people themselves (Nepal Law Commission, 2017). Likewise, the statement that the decisions made by the local government should be made by local laws and in a manner that is transparent and inclusive of the people also seems to show social accountability. Similarly, the LGOA-2017 elaborates on the SA that the local government must comply with, such as public audits, social audits, and public hearings, to make public service delivery transparent, responsive, and accountable. Local governments are legally responsible for tasks that are vital and involve a significant level of responsibility as delineated in the constitution and relevant laws. The significance of SA is measured by the degree to which local authorities fulfill their duties towards the citizens.

Figure 5.1

The SA Meaning and Definition with the Context of Theory and Practices



Note. The figure illustrates the significance and definition of SA based on different concepts, approaches, theories, actions, and empirical research. The ultimate objective of SA is to implement local democracy in a practical manner, where governance establishes the shared responsibility and interaction between the state and its citizens.

Based on the theory and behavior illustrated in the image above, it is evident that SA is a subjective notion. SA draws inspiration from ideas like liberal democracy, decentralization, governance, and self-governance. It involves taking ownership of one's actions, as well as coordinating and collaborating with all relevant parties in the governance and decision-making process. It also entails self-responsibility in exercising autonomy and is influenced by legal and ethical principles. This concept is particularly relevant in the context of local government in Nepal. Thus, how can we define accountability? It can be considered that accountability is the willingness, acceptance, or responsibility to entrust to the duty bearer with honesty and ethics. Taking responsibility is to make sure that the work you have done or the responsibility you have undertaken has been carried out satisfactorily by your clients and stakeholders (Sharma, 2023). In this sense, accountability is a more special responsibility, which is a deeper issue than the duties

and responsibilities of a person sitting in any public position, which can also be highlighted in the figure below.

Figure 5.2

Meaning of Duty, Responsibility, and Accountability

<p>Duty</p> <ul style="list-style-type: none"> -Allocated task, work and job -Authority -Time -Resources 	<p>Responsibility</p> <ul style="list-style-type: none"> -Performance -Action -Conduct -Accomplishment -Attainment 	<p>Accountability</p> <ul style="list-style-type: none"> -Answerability -Trustworthy -Ethical -Honesty -Obligation
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It is imperative to have a clear understanding of the definitions of duties, responsibilities, and accountabilities associated with overall performance. Based on the aforementioned indication, duty pertains to the assigned tasks. If there are specific instructions on how to carry out the work, it should be regarded as a duty. For instance, if the task involves creating policies, providing services, managing budgets, and assigning employees, fulfilling these tasks would be considered as fulfilling one's duty. Consequently, executing the assigned tasks in accordance with the prescribed authority and procedure would fulfill the responsibility. It is explicitly stated that policies should be formulated within the allocated budget and time frame, and if this condition is met, the responsibility is deemed fulfilled. Similarly, it is necessary to assess whether the assigned responsibilities have been satisfactorily accomplished or not. While a policy may have been formulated, it is the accountability of the individual to test its feasibility, whether it aligns with the expectations of the people, whether it brings the intended benefits to the target group, and whether satisfactory outcomes are achieved.

5.1.1 Political Context

During the historical process of nation-state development in Nepal, the identity and nature of the local government seem to have existed in various forms. It seems that the local government, regardless of its form, is close to the people and has a direct relationship with the community. The rights, responsibilities, and status of the local government in Nepal are changing and evolving over time. In Nepal, the local government, which had limited powers during the Panchayat period (1961-1990), gradually it seems to have gained more rights after the restoration of democracy

(1991). Moreover, with the state restructured as the Federal Democratic Republic of Nepal (2008), the local level has had constitutional rights. From the point of view of rights and responsibilities, the current local governments of Nepal can create laws and collect revenue by itself. Comparatively, the local government has gained constitutional power and identity in the last seven decades in Nepal.

The executive power of the local level has been vested in the rural and municipal executive body. The executive and legislative bodies of local government have been practicing their local democratic exercise within the current framework. Where an executive body including the mayor\chairperson and ward chairpersons elected representative acts as the executive and the local assembly serves as the local legislative. The executive body has the power and responsibility to manage the local governance affairs. In the same vein, the ward committee (elected ward chairperson and four members, including one woman and one Dalit member) or ward office has its responsibility to executive plan, policy, and daily affairs as the service center of local government. All elected representatives of the local government go through the five-year election process at the same time. The ward committee is accountable to the executive, while the executive is accountable to the local assembly. As far as every activity of the local government is watched by the common citizens and voters who get elected, if the people regularly review and observe the performance of the elected representatives, then they can demand the justification of the policy decisions made by them. Politically, the structure of the local government is accountable to the service receivers and voters who cast their votes in the local election.

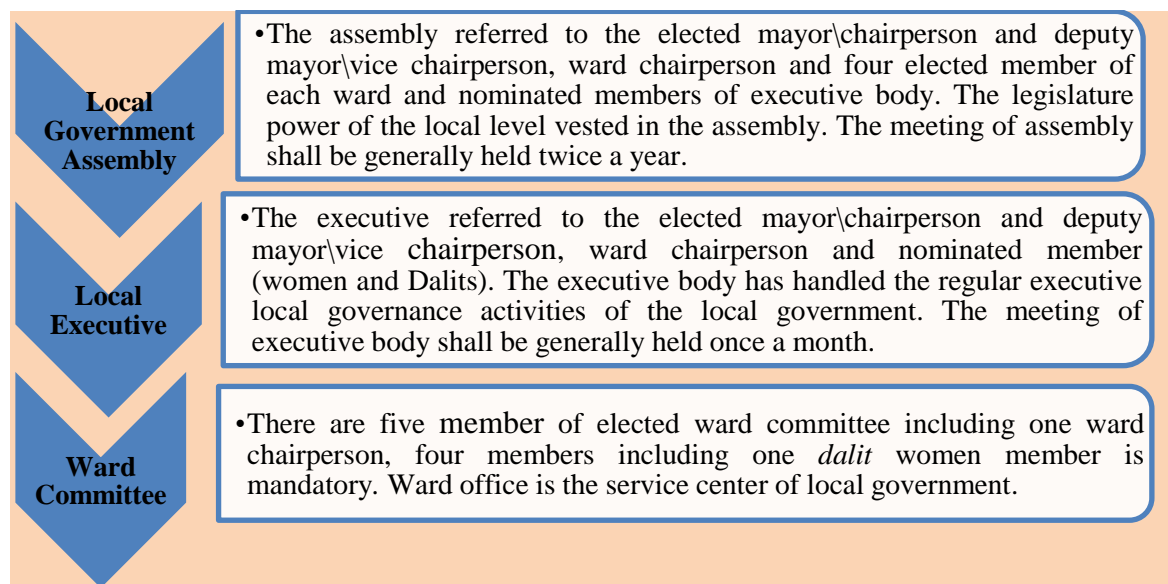
However, Nepal's present local government has obtained autonomy through power devolution and a decentralized approach. But the matter is how local government utilizes the constitutional power and responsibility in practices and how much are they accountable to their duty and responsibility. Governance theorists and local government structure emphasize 'governance' as the rule of collective decision-making, citizen engagement, informal control, and the relationship between actors and organizations for better service delivery (Chhotray & Stoker, 2009). Therefore, according to the spirit of the local government, there is a legal and ethical recognition that citizen participation, meaningful discussion, transparency, and accountability should be adopted when making policies. It seems that the political environment of

today's local government is based on adherence to these basic local governance activities for effective service delivery.

The administrative structure of Nepal is now divided into seven provinces, 77 districts, and 753 local governments. Similarly, the third tier of government (local) is further categorized into four major types municipality and rural municipality based on population, availability of facilities, and socioeconomic status. The four types of local government are metropolises (6), sub-metropolises (11), municipalities (276), and rural municipalities (460). The 2015 Constitution and the Local Government Act (LGOA-2017) have provisioned power and responsibilities to the local level to ensure better service delivery to the local citizens. All types of local governments have legally equal rights and responsibilities. The prominent question is: how does local government hold itself accountable for its role and responsibilities as provided by the law? What is the relationship between accountability and the structure of local government in Nepal?

Figure 5.3

Structure of Local Government in Nepal



Note: The constitution of Nepal articulates the provision of local government assembly and executive body, and the LGOA-2017 has elaborated the role and responsibility of those structures. The ward committee is accountable to the executing body, the service delivery to the citizens, and the executive is also responsible to the assembly.

5.1.2 Social Context

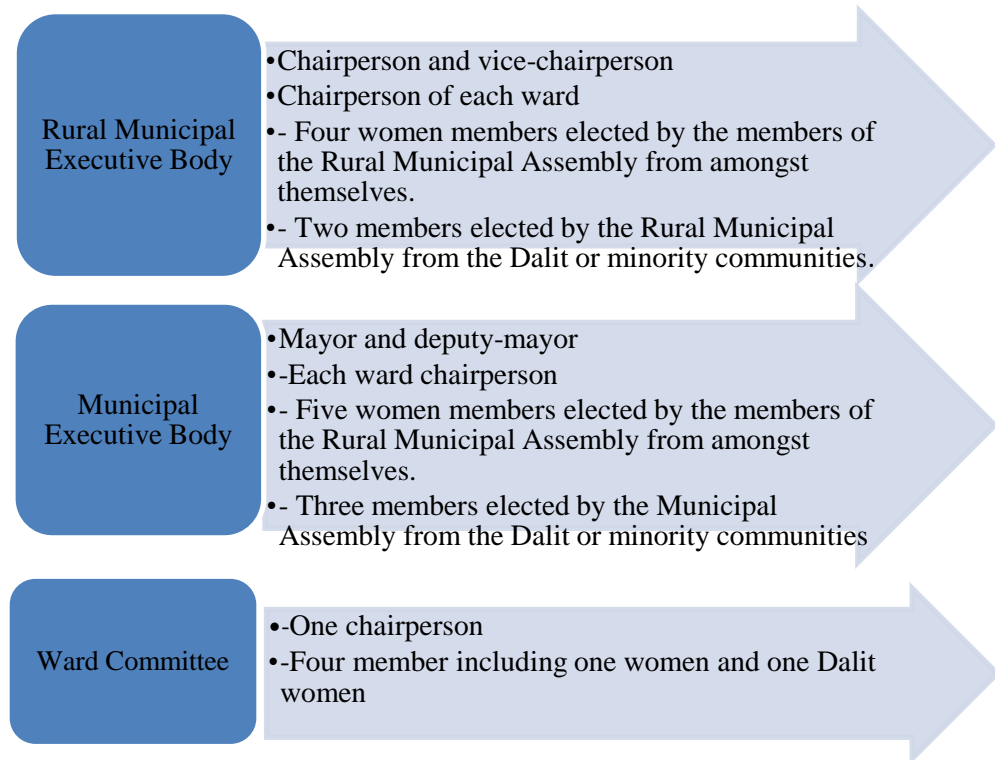
Nepal is a country of ethnic and cultural diversity. Nepali is very proud of their sociocultural diversity. Taking this into account, Nepal's cultural and social diversity is both an opportunity and a challenge. From one standpoint, pluralism and multiculturalism are assets of Nepali society. On the other hand, social inequality, discrimination, and feudal behavior are also hindrances to the dynamics of Nepali society. However, during the Rana regime (1846–1951), the feudalist group of society captured the local government and community administration. Even in the period of the Panchayat system (1960–1990), elite people influenced local politics. Despite that, the vibrancy of community-based organizations and their role in mobilizing local communities and society played a vital role in local development in Nepal. Following the restoration of democracy, the multi-party system was implemented (1990), and the representative local democracy system has impacted local government. But the power relation local politics did not change notably even after the restoration of multi-party democracy (Adhikari, 2007). The Local Self-Governance Act (LSGA-1999) has gradually established the system of people's participation in local governance. This act has also been taken as a milestone to introduce the local citizens and their government to autonomy through decentralization, though it has many flaws for local self-governance.

The kingdom of Nepal got transformed into a federal democratic republic Nepal (2008) by the mass people's movement. It seems that many political changes have taken place within a short period of time for the rights, autonomy, and freedom of the citizens in Nepal. The existing constitution of Nepal (2015) has made provision: equal social, cultural and political rights and equal respect to each social group are to be maintained as their fundamental rights. In order to mainstream socially backward communities, inclusive policies have been addressed by the federal, provincial, and local governments. Coincidentally, the current local government structure has given importance to the representation of women and Dalits like the disadvantaged communities, who are lagging behind in the mainstream of society. As a result, the representation of women, ethnic minorities groups, and Dalits as elected representatives in the local government has increased. Nevertheless, effective governance cannot be ensured unless the local government has an inclusive structure and is empowered. For that, it appears to be proven by empirical facts in different

societies that it is mandatory to follow aspects like accountability, integrity, transparency, responsiveness.

Figure 5.4

Inclusive Composition of Local Executive Body



Note. The constitution of Nepal (2025) has made provision for inclusiveness in the local government system. However, socially disadvantaged groups, especially women and Dalits, are required to have representation in the local executive body, assembly, and ward committee.

5.1.3 Financial Provision of Local Government

The Constitution of Nepal has projected responsibility, authority, resources and accountability to the government level. Clause (1) of Article 59 of the Constitution states that the federal, provincial and local levels shall enact laws, make annual budgets, make decisions, prepare policies and plans and organize their implementation on economic rights within their jurisdiction. In sub-section (2), the federal government has provided the right to make necessary policies, standards and laws applicable to the provinces concerning common list and other areas of economic rights. Similarly, local governments have rights and responsibilities to collect taxes and levies as required by the constitution and the local law. Along with Nepal's entry

into federalism, there has been an increase in the local government's financial and economic status and responsibility.

Local governments need financial capacity to fulfill their individual and collective responsibilities. The federal government and province grants contribute to the local government funds from internal revenue. The higher the share of internal income in the total budget, the easier for the local government to run various development plans. Following the provisions of the law, the local government assembly must approve the estimates of revenues and expenditures for each fiscal year that the local executive body is subject to the constitution. Similarly, no tax shall be levied or collected, and no loan shall be raised locally except per law.

Meanwhile, the local government of Nepal has concurrent power and responsibility through fiscal decentralization and revenue generation. The practice of financial decentralization is based on the belief that the distance between the place of financial decision and the place of implementation decreases and the effectiveness of the relative decision increases. The principle of fiscal federalism holds that local governance systems are efficient and effective in solving local problems. Accordingly, the local government fiscal jurisdiction area, the certain types of tax, fee, levee and service can be charged for their citizens. Despite having the legal status to mobilize revenue, whether it is a strong or weak position, what does the local government's financial position look like? This indicates the accountability of local government towards the local people and service receivers. The basis of local economic activities is not formed only by imposing taxes on the local people and the commercial sector but also redistributing it to the taxpayer's benefit. It has not been confirmed that the government closest to the people is the most responsible. The concurrent and inclusive tax rights of three levels of government have clearly been defined by the constitution in Nepal.

Table 5.1

List of Inclusive and Concurrent Revenue Rights of Three Level of Government in Nepal

Federal Govt.	Inclusive Tax Rights		Concurrent Rights
	Province	Local	(Province and Local)
<ul style="list-style-type: none"> • Customs • Excise • Value added tax • Corporate income tax • Personal income tax • Wage tax • Passport fee • Visa fee and Tourism duty • Service charge • Penalty fine 	<ul style="list-style-type: none"> • Real estate Registration Fee, • Vehicle Tax • Entertainment Tax • Advertising Tax • Tourism Fee • Agricultural Income Tax • Service Charge Duties • Penalty 	<ul style="list-style-type: none"> • Property tax • Real estate registration fee • Land tax (land • Vehicle tax • Business tax • Advertisement tax • Entertainment tax • Tourism fee • Service charge Duties • Penalty 	<ul style="list-style-type: none"> • Real Estate Registration Fee • Vehicle Tax • Entertainment Tax • Advertisement Tax • River and Mining Construction Materials

Note: According to the Inter-Governmental Finance Management Act (2017), the provincial government collects the vehicle tax and divides 40 percent among the local governments. Entertainment Tax, Real Estate Registration Fee, Advertisement Tax, and River and Mining Construction Materials Tax Rate and Policy are determined by the provincial government, and the local government collects taxes. That revenue is distributed at 40 percent to the provincial government and 60 percent to the local government.

5.1.4 Context of Legal Provisions

Essentially, the SA is contextualized to the local government by the constitution of Nepal (2015). Accordingly, the constitution has carried out 22 exclusive functions (Schedule 8) and an additional 15 concurrent powers (Schedule 9) to the local government. The local government has been recognized as having a constitutional role and responsibility for the first time in Nepal's history. The constitution seems to require local governments to adhere to the theoretical principles of accountability and good governance in practice. Similarly, the Good Governance Act 2006 (GGA-2006) has also articulated the public administration's accountability. This act has emphasized making legal provisions about good governance by making the public administration of the country pro-people, accountable, transparent, inclusive, and participatory and making its outcome available to the general public upon adopting

the fundamental values of good governance like the rule of law, corruption-free, and intelligent (Nepal Law Commission, 2008). The box below highlights the specific provision of SA in the constitution.

Box 5.1

Provision of Social Accountability in the Constitution of Nepal

Constitutional of Nepal (2015):(Nepal Law Commission, 2015a)

- Article 57(4) The powers of the Local Level shall be vested on the matters enumerated in Schedule-8 and such powers shall be exercised by this Constitution and law made by the Rural Municipal Assembly or Municipal Assembly, as the case may be.
- Article 59, Exercise of Financial Powers: (1) The Federation, Province, and Local Level shall make laws, make annual budget, and decisions, formulate and implement policies and plans on any matters related to financial powers within their respective competence.
- Article 214 Executive Power of Local Level: (1) The executive power of the Local Level shall, in accordance with this Constitution and the federal law, be vested in the Rural Municipal Executive or the Municipal Executive. (2) The local executive power shall be as referred to in Schedule-8 and Schedule-9. (3) The responsibility for issuing general directives, controlling and regulating the governance of the Rural Municipality and the Municipality shall, subject to this Constitution and other laws, lie in the Rural Municipal Executive and the Municipal Executive.
- Article 221. Legislative Powers at the Local Level: (1) Subject to this Constitution, the legislative powers at the local level shall be vested in the Rural Municipal Assembly and the Municipal Assembly.
- Article 228. No Tax to be levied or Loan to be raised: (1) No tax shall be levied and collected and no loan raised in the Local Level except in accordance with law. (2) The Local Level may levy tax by making a law on matters falling within its jurisdiction without prejudice to national economic policies, carriage of goods and services, capital and labour market, and the neighboring Province or Local Level.

The Local Government Operation Act (LGOA) of 2017 is another milestone in articulating the accountability of local government in Nepal. The federal government has promulgated this act as per the essence of the Constitution. The LGOA-2017 umbrella act clearly defines the functions, power and responsibilities of local government (Nepal Law Commission, 2017). According to the LGOA, local governments (LGs) must work in a spirit of cooperation, coexistence, and coordination to encourage citizen engagement, accountability, and transparency in the delivery of quality services. Furthermore, local government operates in three ways: leadership, public service delivery, and economic development at the local level (Pradhan, 2019). This umbrella act clearly defines the functions, power responsibilities and accountability of local government. Additionally, there is a provision that allows the local government to enhance its efficiency by establishing

policies and guidelines on the basis of the Nepali Constitution and the Local Government Operational Act. Some special provisions related to the SA in the LGOA-2017 are given in the box below.

Box 5.2

Provision of Social Accountability in LGOA-2017

Local Government Operation Act -2017(Nepal Law Commission, 2017).

- Preamble- Whereas, it is expedient to implement the provisions related to the powers of the local level as per the Constitution of Nepal, promote cooperativeness, co-existence and coordination between the federation, province and local level and deliver efficient and quality services by ensuring people's participation, accountability and transparency, To consolidate socialism-oriented federal democratic republic governance right from the local level as per the principle of the rule of law and sustainable development through proportionally inclusive and just distribution of the fruits of democracy, And to make necessary provisions in relation to the operation of the local government to institutionalize the legislative, executive and judicial practice at the local level by consolidating local government through development of local leadership.
- Clause 17-. **Meeting and decision:** (1) the meeting of the executive shall be held for at least once in a month.
(2) Presence of more than fifty per cent members of the immediate existing number of members in the executive shall be regarded to have fulfilled the quorum for the meeting.
(3) The decision of the executive shall be taken unanimously.
(4) In case of a failure to reach a unanimous decision as per Sub-clause (3), the decision taken by a majority of the number of members immediately existing in the executive shall be the decision of the executive.
- Clause 18-**Power delegation:** (1) The executive may delegate some of its powers to Chair or Mayor, Vice-Chair or deputy Mayor, ward committee member, its subordinate committee, subcommittee or executive officer or other officer-level employees.
(2) The rural municipality chair or vice chair, mayor or deputy mayor of municipality may delegate some of their powers received as per the law to any member or employee.(3) The ward committee or ward chair may delegate some of its power received as per the law to any member or employee of the ward committee.
- Clause 19-19. **Assembly meeting:** (1) The meeting of the assembly shall be generally held twice in a year,(2) The meeting of the assembly shall be called by the Chair or Mayor,(3) If one-third of the members of the Assembly make a written request before the Chair or Mayor stating that it is necessary to call a meeting, then the Chair or Mayor should call a special meeting within twenty-five days,(4) The notice of the date, time and location of the meeting should be given to all the members of the Assembly by the executive officer as per the directives of the Chair or Mayor at least seven days before the meeting,(5) Presence of one-fourth members of the total members of the assembly shall be regarded to have fulfilled the quorum required for the meeting,(6) The meeting of the assembly shall be chaired by the Chair or Mayor and in his/her absence by the Vice-chair or deputy Mayor,(7) A majority decision would be recognized in the meeting of the Assembly and in case of votes, the person chairing the meeting shall give the decisive

vote.

- Clause-25-25. **To work in coordination:** (1) The non-government organization, users' committee, cooperatives institution and other social and community organizations must work in coordination with the local level.
- Clause 74-74. **Public procurement to be made:** (1) The rural municipality and municipality shall make public procurement as per the federal public procurement act (2) The rural municipality and municipality may draft and enforce public procurement regulations under the Act as per Sub-clause (1).
- Clause 78- **To maintain internal control mechanism :**(5) The rural municipality and municipality shall operate programs like public audit, social audit and public hearing in order to make public service delivery transparent, accountable and responsive.
- Clause 102-102. **To draft local laws:** (1) The rural municipality and municipality may formulate Act on matters under their jurisdiction, (2) The executive may, while acting under the Act drafted as per Sub-clause (1), draft regulations, guidelines, procedures and standards as required.
- Clause 112.-**Development and enforcement of code of conduct:** (1) the local level may develop and enforce a code of conduct for its members and staff. (2) The code of conduct as per Sub-clause (1) should include among other things to not to be involved in the decision making in matters related to one's person interest or rights, to adopt transparency, accountability working process, to not misuse public property, promoting public good conduct and good governance, and respect another local level's, province and federation's working system and jurisdiction.

5.2 Context of Deliberative Decision-Making in Local Government

People's vigilance is inevitable in the democratic system. Due to that, some indispensable values are mandatory, such as participation, deliberative decision-making processes, popular elections, citizenship, and the freedom to choose political options. Some theorists argue that democracy implies public deliberation in some form. The deliberation of citizens is necessary if decisions are not to be merely imposed upon them, and consent is, after all, the main feature of democracy (Barabas, 2004; Bohman, 1996; Dryzek & List, 2002). Gutmann & Thompson (2004) broadly elaborates that deliberative democracy affirms the need to justify decisions made by citizens and their representatives. As a reason public deliberation makes the decisions more rational and its outcomes fairer. Contemporary theorist Jurgen Habermas constructs discourse theory and political deliberation (Cameron et al., 2007). He argues that the process of political decision-making must take place within a framework of broad public discussion reasonably and rationally (Vitale, 2016). The ideology of deliberative or discourse-based democracy does reflect itself in local governance practice. This issue evaluates the deliberative decision-making process and compliance of the local democracy.

The deliberative local democracy through participatory decision-making procedures in local government in Nepal is articulated by the Constitution and the

Act. If the constitution and LGOA articulate the deliberative practices of local government, how do they reflect their daily governance activities as the basis for rational decision-making and effective results? According to the constitution of Nepal (2015) the executive power of local governance is vested in the local executive bodies (Rural Municipal or the Municipal executive). When the local government executive makes policies and decisions, there should be sufficient discussion with the main stakeholders. Moreover, LGOA has a special provision that the decision of the executive shall be taken unanimously. In case of a failure to reach a unanimous decision, majority votes shall be the basis of decision employed by the executive. Similarly, the meeting of the assembly shall be generally held twice in a year. Similarly, there is a provision that the meeting can be held more than two times according to the needs of the local government.

When assessing the local governance system based on the principles and ideals of deliberative democracy, there should be sufficient discussion to make the policy and decision-making in the local government. How much debate and discussion take places in two major platforms of local government, executive body and assembly, in order to reach decision? Are the executive meetings regular? The agenda of the meeting is decided after a meaningful discussion among the main stakeholders. It is important to keep citizens at the center of policies and decisions. Likewise, is the local government assembly held regularly? Similarly, what is the participation of the people when the local government formulates plans at the ward and municipal levels? In other words, the demands and wishes related to the common life of the people have been addressed or not. Local government plans and programs should be free of prejudice and for the benefit of all. In the same way, there are different thematic committees in the local government as a matter of policy. It seems that the transparency and accountability of the local government can be enhanced by conducting regular meetings and discussions in the subjective committees. The monitoring mechanism in the local government does have a routine of regular work and review in the executive meeting. Aspects such as regular experience exchange, discussion, and review among the elected representatives and employees have contributed to making local governance effective based on discussion. The mentioned elements are considered in this study as the meaningful and deliberative culture of the local government.

5.3 Understanding of SA by the Supply Side (ER & AS)

The supply side in this research refers to the local government (LG) key stakeholders like elected representatives (ER) and administrative staff (AS). The SA approach has been prioritized based on the following elements: regular communication with the citizens, grievance management, conduction of transparent activities, encouraging citizen participation in the local development plan, and responsible authority. The researcher has tried to understand the responses of local governments about the meaning and context of SA. The five-point Likert scale questions were asked to the respondents from the supply sides. The pre-tested core five statements related to SA were kept in the questionnaire. The five thematic areas of SA are whether they strongly agree, agree, disagree, or strongly disagree (5-1). The responses of the key stakeholders defined the meaning of SA in their wards.

Table 5.2

Descriptive Statistics for the Meaning of Social Accountability by ER & AS

Descriptive Statistics	The service receivers are effectively informed about the activities carried out by the local government.	Effectively handle the daily grievances of the service recipients.	Transparency in the operations of the municipality is synonymous with accountability.	The active participation of citizens in the activities of local government is accountability.	The main stakeholders are entrusted with carrying out their duties and being accountable for their performance.
No. of Respondents	109	109	109	109	109
Mean	4.36	4.02	4.06	4.27	4.12
Std. Deviation	.536	.490	.558	.588	.522

Note. Researcher's field survey data (2023). The study involved asking local government service providers to provide their opinions on the meaning of SA through five pre-defined statements. Responses were rated on a five-point Likert scale (Strongly agree=5, Agree=4, Neutral=3, Disagree=2, strongly disagree=1). The mean value of the responses was calculated on a scale of 1 to 5, and the standard deviation was also determined. The majority of respondents had a positive perception of the meaning of SA based on their responses.

Table 5.2 presents a set of descriptive statistics that provide insights into the mean, and standard deviation values for statements about the meaning of SA by understanding supply-side or service providers (ER&AS). These are calculated to be four or more than 4. The findings suggest that the majority of respondents concur that the given statements closely align with the essence of SA. The mean values range from 4.02 to 4.36, indicating that most respondents tend to somewhat agree with the statements. The average responses and perception of ER and AS suggest that the initial assumption regarding SA is positive. It is believed that SA plays a crucial role in informing local government effectively, promoting transparency, encouraging participation, and ensuring duty bearers.

5.3.1 Citizen Communication

Citizen communication or information dissemination systems are key to SA in local governance systems. How local governments communicate with their citizens is the prime issue in governance. In the same way, how does the local government inform citizens about policies, procedures, budgets, plans, and other information? At the time of the survey, the respondents were asked whether providing clear information about the activities of the local government through different means is called social accountability. It was found that the majority of the respondents (61.5 %) expressed the opinion that the local government would inform and manage communication with the citizens receiving services.

5.3.2 Address Citizens Complaints

Another important aspect of SA is that local governments listen to their citizens. Since the local government is at the doorstep of the people, to what extent are the people's daily complaints addressed? In this context, the response was taken as to whether it is the responsibility of the local government to properly address or manage the complaints of the service receivers. It was also found that the majority (87.8 %) of the respondents gave positive answers.

5.3.3 Transparent Local Governance

Transparency is an integral part of good governance and accountability. In this context, it was found that there were more responses to the question of whether the local government should be transparent about its activities. In this sense, transparency

can be said to be social accountability. The majority of the respondents (81.6 %) in this study agreed or fully agreed. In other words, the local government has taken its activities in a transparent manner as a social responsibility.

5.3.4 Citizen Participation

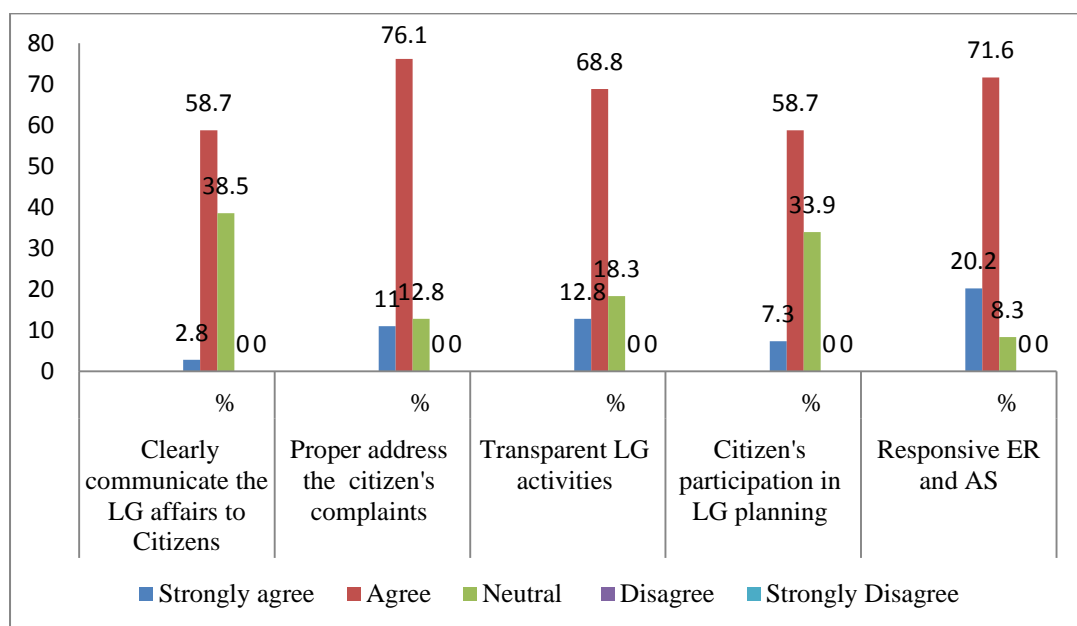
Citizen participation is an important foundation for good governance and accountability. In this context, the elected representatives and employees of the study area were asked whether they consider the participation of citizens in local governance and planning to be social responsibility. Most of the respondents (66 %) agreed with the idea that public participation also involves accountability to citizens.

5.3.5 Responsible ER & AS

The principle of local governance emphasizes that every local government activity should be accountable to the people. The concept of respondent is also found to emphasize (91.8 %) that elected representatives and administrative staff should be responsible to the citizen, which is civic accountability.

Figure 5.5

Are the Concepts Mentioned Connected to Social Accountability?



Note. The pre-defined five statements about SA on a five-point Likert scale were taken as the response. The response is measured as a percentage among the total response as to how many respondents expressed strongly agreed, agreed, or no answer as neutral. Source: Primary data collected and analyzed by the researcher through the field survey (2023)

The analysis of social accountability (SA) from the supply side, comprising local government (LG) stakeholders like elected representatives (ER) and administrative staff (AS) reveals a generally positive perception towards SA principles. The study, which utilized a five-point Likert scale to assess responses, shows that these stakeholders largely agree with key elements of SA, such as effective communication with citizens, transparent operations, addressing citizen complaints, encouraging public participation, and holding responsible authorities accountable. While there were no responses indicating disagreement or strong disagreement, it can be concluded that the statement was observed and positively acknowledged by the local government key stakeholder respondents. Furthermore, the high agreement percentages reflect the LG's commitment to transparency, responsiveness, and public engagement, underscoring SA's role in fostering accountable governance.

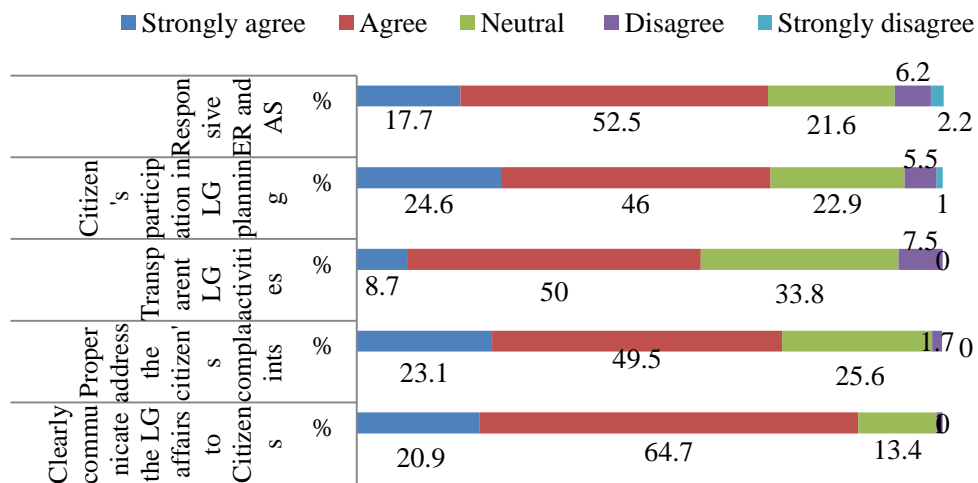
5.4 Understanding of SA by Demand Side (Citizens)

The theoretical and practical facets of SA included five fundamental concepts to be grasped from the people who returned back from ward or municipal office after receiving the service. They selected one of the five alternatives in each statement, as applied on the supply side. The feedback was given by the majority of local citizens after they returned from receiving the service. They expressed their view that the local government should clearly publicize various initiatives among the citizens as part of social accountability. The local government should address the reasonable daily complaints of the citizens. The activities of the local government should be transparent.

Similarly, the service receiver perceived that citizen's participation in the planning process of the local government is another form of social accountability. Elected representatives and employees work responsibly towards the service receivers. So far, the service provider and service recipient citizens agree that following the accountability principle is the responsibility of local government.

Figure 5.6

Response of Service Receivers Citizens towards SA(n=402)



Note. Researcher’s field survey data (2023). The pre-defined five statements about SA on a five-point Likert scale were taken as the response. The response was measured as a percentage of the total responses.SA denotes Social Accountability.

The figure (5.6) indicates the response of the service receivers toward SA. The defined and theory-based five statements related to SA were asked. The majority of the respondents of service receivers agreed (64.7, 49.5, 50.46, and 52 %) with pre-defined statements. The statements like communication and information system, response to the citizens' complaints; transparency, participatory planning, and responsible authority were responded to be the areas where local government complies with accountability. This compliance of local government accountability supports the governance theory and accountability approaches. The matter is how does local government adheres to the practices of these activities in the institutional system.

5.5 Perspectives on Social Accountability

The study aims to gather insights, and agency to take responsibility for their actions, work together with all relevant stakeholders in the governance and decision-making processes, and exhibit self-responsibility in exercising autonomy. Furthermore, the concept of SA is influenced by both legal and ethical principles. In terms of the actual situation, a majority of service recipients have voiced their concerns regarding the lack of accountability of their respective local governments towards the citizens. In the experience with the key informants, the accountability of the local government has

been analyzed from different point of view and aspects. Several key issues have been highlighted by the participants, the fact that elected officials exhibit a noticeable reluctance to engage with civil society representatives in matters concerning local governance. As a result, this hampers the local government's ability to be accountable to the people. Participant 1 of Joshipur Rural Municipality has highlighted his experiences as:

Based on my observation, it appears that the present municipal administration lacks a higher level of transparency and responsibility towards the citizens compared to the time when the local government underwent restructuring. During that period, political parties and civil society organizations were actively involved and consulted in decision-making processes and policy formulation. However, this inclusive approach seems to have diminished over time. Presently, there is a legal acknowledgment that only elected representatives possess the authority to make decisions, yet there exists a certain level of concept among these representatives (Participant 1, June 9, 2024).

It appears that the present municipal administration is exhibiting a lower level of transparency and accountability towards the citizens in contrast to the period when the local government was undergoing restructuring. There are two distinct discourses within local governance. The first discourse highlights the technical autonomy granted to elected representatives in making decisions at the local level by the law and act. The second discourse emphasizes that while the elected body holds authority, they often seek input or feedback from members of the local government civil society in matters pertaining to local governance. A former federal government secretary of Nepal has pointed out the absence of utilizing local knowledge and civil society expertise in local governance affairs as outlined in the Local Government Operating Act of 2017. Conversely, the core principle of local democracy consistently stresses the importance of inclusivity and public participation in both decision-making and policy formulation.

Participant 3, the ward chairperson (June 9, 2024), has articulated a distinct perspective on the accountability of elected representatives. According to him, they work closely with the community, particularly in the areas of education and health,

contributing to the overall development of society. He again emphasizes that they carry out their duties responsibly towards the people and are answerable to the local residents. Similarly, the former chairperson (Participant 4 June 9, 2024) of the rural municipality has echoed a similar sentiment, stating that the accountability of the local government is compliance by the laws and regulations. The provision of services to the people in a convenient and straightforward manner is seen as a clear indication of the local government's commitment of being accountable to the local populace. A participant, the chairperson of Rural Municipality has said:

This is how I understand social accountability. Accountability is reflected in the amount of work done at the community and settlement levels for the people. In the past, there were more complaints from the people towards the representatives, with a perception of not working and only raising slogans. Nowadays, after we engage at the community level, people come closer and express their opinions. There is a sense of ownership regarding whether the work has been done or not, which also indicates accountability." (Participant 9, June 12, 2024).

SA is demonstrated by the amount of work done for the community and its residents. The proximity of local elected representatives to the community plays a crucial role in enhancing the well-being of the people. As the local government serves as the government at the grassroots level, it is imperative for the representatives to establish a close connection with the local residents. This proximity fosters a sense of accountability, ensuring that the needs and concerns of the people are effectively addressed. On the other hand, a sociologist (Participant12, June 13, 2024) argues that the effectiveness of local government, particularly post-election, is hindered by the absence of comprehensive long-term planning. This lack of foresight results in unmet expectations among the citizens, as representatives fail to deliver on their promises. The deficiency in planning ultimately leads to a lack of accountability on the part of elected officials.

The qualitative analysis reveals several critical insights into SA within local governance. There is a noticeable discrepancy between the perceived and actual levels of accountability among elected representatives. Key informants highlighted the decline in transparency and inclusivity since the restructuring of the local government.

Although some participants, such as ward chairpersons and former officials, emphasized their commitment to engaging with the community and adhering to legal frameworks, others pointed out significant shortcomings. The lack of involvement of civil society and local expertise, as mandated by the Local Government Operating Act of 2017, undermines true accountability. Furthermore, the absence of long-term planning and the reluctance of elected officials to engage with civil society impede effective governance and accountability. Ultimately, fostering a close connection between local representatives and the community is essential for addressing citizens' needs and enhancing the overall accountability of the local government.

5.6 Context of Local Governance and Rural Development

Rural development is a specific aspect within the realm of development as a whole. The term 'rural' pertains to the geographical areas, social context, and way of life of the inhabitants, while 'development' signifies the advancement or improvement of a particular community. In essence, rural development encapsulates the idea of enhancing the well-being and progress of individuals residing in rural regions. More broadly, the World Bank elaborates the concept that rural development aims to enhance the economic and social well-being of a particular demographic - the impoverished rural population. This initiative focuses on providing development opportunities to the most disadvantaged individuals who rely on rural areas for their livelihood, such as small-scale farmers, tenants, and landless individuals (World Bank, 1975).

Similarly, rural development can be defined as a progressive journey towards enhancing the well-being of individuals residing in rural areas, particularly those who are economically disadvantaged (Singh, 2009). The majority of individuals facing disadvantages and farmers living in rural areas in developing nations, such as Nepal, are primarily concerned with local development. Local development is primarily the responsibility of the local government, which oversees the management of local governance. As such, local government and rural development are closely intertwined concepts in the realm of development. Hence, local governance contributes in enhancing accountability and transparency in the utilization of public resources and execution of development initiatives. Through the delegation of power and decision-

making responsibilities, local residents are empowered to oversee the actions of local authorities and guarantee the efficient and ethical use of resources.

Furthermore, local governance encompasses the political and institutional mechanisms specific to a particular locality or region, facilitating the collaborative decision-making and implementation processes (Shah, 2006). Rural development encompasses a multi-faceted approach aimed at enhancing the economic and social well-being of individuals residing in rural areas. It involves the management of rural life, involving key stakeholders such as ordinary citizens, the underprivileged, women, business owners, students, farmers, and voters. The local government plays a crucial role in coordinating and fostering cooperation among these diverse groups to effectively manage rural development initiatives, making it a primary responsibility of local authorities.

The relationship between local government and rural development is complex and shaped by numerous elements such as governance frameworks, resource accessibility, capacity enhancement, and decentralization initiatives. Although local governments play a crucial role in advancing rural development projects, they face considerable obstacles concerning funding and capacity limitations. The participatory method improves the accountability and responsiveness of local governments in rural development initiatives (Bardhan & Mookherjee, 2006). In a similar vein, the fiscal autonomy of local governments and the process of decentralization support the Integrated Rural Development (IRD) approach, which focuses on holistic and sustainable methods for advancing rural development (Ibietan, 2010). This research focuses on the importance of SA in local governance as a means to foster sustainable rural development.

Todaro (2000) emphasized the fundamental components of rural development, which encompass basic necessities, self-respect, and freedom. The basic necessities of life are essential for survival, such as food, clothing, shelter, education, healthcare, and security. Self-respect is a universal desire for individuals and communities to uphold dignity and honor. Freedom, in this context, pertains to political, economic, and social liberation. The modern development experts also perceive these are the core values of development. Currently, the primary challenges faced by the majority of individuals residing in rural regions of South Asian countries and Nepal encompass

the absence of fundamental necessities, a lack of self-worth, and various forms of exploitation and reliance. In this context, local governance promotes the engagement of rural communities in decision-making processes concerning their development (Pokharel, 2013). This involvement guarantees that development projects are in line with the real needs and priorities of the community, resulting in more efficient and long-lasting results.

The experiences of Bangladesh have been partially integrated into local government and rural development practices in Nepal. An empirical study posits that SA serves as a vital tool for promoting good governance, empowering citizens, and attaining sustainable development at the grassroots level of rural governance. However, numerous challenges in local governance remain, underscoring the need for enhanced SA to tackle problems such as corruption, clientelism, and inefficiencies in service delivery. The research emphasizes the existing shortcomings in SA mechanisms within Union Parishads, which include irregular formation of committees, insufficient resources, citizen disengagement, and inadequate government oversight (Jahan, 2023).

The population residing in these municipalities is similar to that of the rural municipalities. However, due to the administrative division of the current municipalities into cities, there is a dearth of progress in terms of service amenities and infrastructure comparable to those found in urban areas. The lack of basic service facilities is a prevalent issue in most municipalities in Nepal. Consequently, a significant portion of the Nepali population finds themselves living in poverty, relying heavily on agriculture for sustenance. The recent fourth living standard survey conducted by the Central Bureau of Statistics (National Statistics Office, 2023b) revealed that approximately 20.27 percent of the population in Nepal falls below the poverty line. Furthermore, poverty is more pronounced in rural areas, with a poverty rate of 24.66 percent, compared to 18.34 percent in urban areas. Given the dire circumstances of poverty and destitution in Nepal, it becomes imperative for the local government to assume responsibility for rural development. Based on this, local governance can play a crucial role in upholding democratic values by distributing authority and encouraging active involvement of citizens in the decision-making process. This is particularly significant in nations like Nepal, where the shift towards

a federal system of governance has taken place, as it becomes imperative to enhance local governance in order to foster a society that is both inclusive and democratic.

Local governments in Nepal are endowed with constitutional and legal responsibilities that designate them as pivotal players in rural development. They possess inclusive rights and obligations that can significantly contribute to the creation of an equitable, participatory, and sustainable development framework. Nevertheless, the achievement of this potential is obstructed by various structural and practical obstacles, such as limited capacity, reliance on external resources, and interference from elites. To guarantee that rural development initiatives are genuinely inclusive and impactful, it is crucial to enhance institutional capacity at the local level, ensure the authentic involvement of marginalized communities, improve fiscal independence, and foster transparency and accountability through effective monitoring systems. In this political landscape, SA is vital for promoting effective local governance, service delivery, and rural development efforts.

CHAPTER VI: PRACTICES OF SOCIAL ACCOUNTABILITY IN LOCAL GOVERNMENT

This chapter deals with the local government functional practices of social accountability in the local governance. What does the local government provide about SA and how does the local government operate the existing practices in the study area is the aim of this chapter. It also tries to describe the gap between provisions and practices. This chapter also analyses the perceptual gap between service provider authority and service receivers (citizens).

The theory and concept state that SA in the local governance is a basis for effective service delivery. In the same way, in this study, an attempt has been made to consider the provision of SA in four local governments and how the local government has followed it as a practice. It attempts to study the difference between theory, provision, and practice and its role in effective governance. In particular, it has tried to observe institutional management at the four local levels of the study area.

6.1 Knowledge and Information about Social Accountability

At the beginning, it is necessary for local government representatives and administrative staff to be aware of activities related to social responsibility. Accountability starts with knowledge and information about accountability tools and whether they are practiced or not. Knowledge and information are the foundation for local government's key stakeholders and effective service delivery in the local governance system. Information is something a person inevitably needs to deal with challenging situations. It is also essential for managing in modern society and for demonstrating rational behavior in local governance affairs. Knowledge and information are the foundation upon which local government officials and representatives can effectively govern, serve their communities, and fulfill their responsibilities and accountabilities to the public. Without these essential resources, decision-making becomes arbitrary, and the ability to address the community's needs is severely compromised. Similarly, the level of awareness among service-receiving citizens (SR) regarding the compliance of SA tools plays a significant role in determining accountability compliance within their local community. The correlation between citizens' awareness and their adherence to accountability standards suggests that a higher level of awareness leads to greater accountability compliance.

Similarly, well-informed elected representatives can better serve their communities, promote transparency, and work toward positive social outcomes. The researcher has observed the knowledge level; how much the key stakeholders of local government are aware about the essential tools and their practices of social accountability. The table below illustrates the data pertaining to the understanding and implementation of SA tools by the elected representatives and staff members on the supply side, as well as the service receivers on the demand side within the local government.

Table 6.1

Knowledge about the SA Tool among Key Stakeholders in Local Government

Do you possess any knowledge about the adherence to the following activities within your local government?

Description	Elected Representatives	Administrative Staffs	Service Receiver Citizens
	Yes %(n=42)	Yes %(n=67)	Yes %(n=402)
Public Hearing	54.76	46.26	20.00
Clearly Disclosing the Information to the Citizens	66.66	79.10	74.00
Compliance Management of Service Receiver	69.04	71.64	58.00
Public Audit at project level	69.04	71.64	56.00
Placement of Citizen Charter at Ward Level	42.85	40.29	39.00
Public Participation in Community Level Project	52.38	56.71	39.00
Build Code of Conduct of ER	40.47	38.80	26.00
Overall Project Monitor by the Monitoring Community	83.33	83.58	40.00
Public Annual Budget	80.95	74.62	35.00
Placement of Information Board at Project Site	76.19	74.62	42.00

Note. The source of the data is a field survey conducted by the researcher in 2023. The table indicates the responses of ER (Elected Representatives), AS (Administrative Staff) and SR (Service Receivers) on 10 different statement activities related to the SA. The reactions were calculated based on whether they knew about those activities or not responses are measured in the percentage.

Based on the data presented in table 6.1, it is evident that there is a lack of consistency in the information regarding the adherence to SA mechanisms among elected representatives and employees on the service provider side. Out of the 10 mechanisms mentioned, administrative staff possess a greater understanding of compliance compared to elected representatives. This suggests that there may be a

deficiency in knowledge among the representatives. The mechanisms that exhibit the highest level of compliance on both sides include the publicizing of information, community information boards, publicizing the annual budget, and complaint management. Conversely, the citizen charter and the code of conduct for elected representatives and employees demonstrate the weakest compliance. However, it is important to note that the service provider's compliance with the fundamental mechanisms of SA is still fully visible.

Conversely, it appears that there is a lack of information regarding the SA mechanisms of the service receiver's citizens. Specifically, there is minimal knowledge regarding public hearings, citizens' charters, community participation, and the execution of annual budgets and plans. It seems that the concerns raised by local government information and service users have been partially addressed. This indicates that there is no consistency in the interpretation of SA among service providers and public representatives. Additionally, the understanding of the state of compliance with the SA mechanism is also limited among the service recipients. The underlying principle is that the more informed and inquisitive the citizens are, the more accountable the local government becomes to the people. However, the practical implementation of this principle is questionable.

The perspective of the key informant regarding the awareness level of the elected representatives in local government is bitter. One of the participants school head teachers has expressed his observation regarding the level of awareness as follows:

At the local level, some of the rights delegated by the constitution have been implemented. But according to the rights and responsibilities, the people do not have any information about what should be delivered or there is a lack of understanding. There is also a lack of understanding of what works that directly benefit the people. There is a lack of awareness among the public about how to use their rights. In this, elected representatives still had to be made aware of their responsibilities by providing information, training and orientation from time to time, (Participant. 13, June 13, 2024).

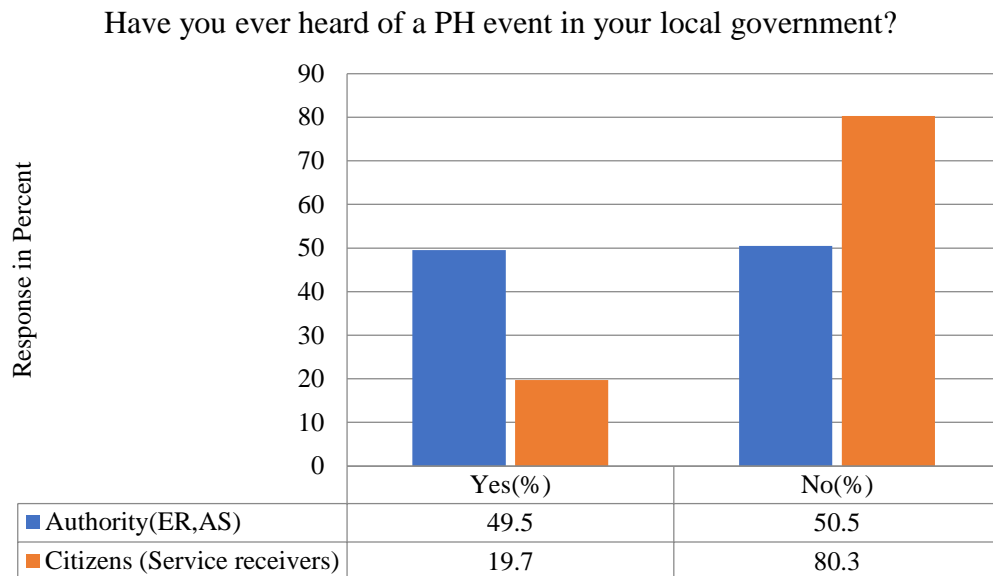
Most of the elected representatives lack information and understanding about what should be delivered and what directly benefits them. Visionary leadership is

crucial for local governance; however, the party-based local election system in local government often hinders the presence of such qualities. The researcher's observations also revealed that many local governments' elected representatives lack knowledge about SA indicators, LISA, audit reports and performance indicators in local governance. These concepts are closely linked to local governance activities. As a result, the former federal government chief secretary has emphasized that accountability and performance in local government are person-specific (Participant-20, May 9, 2024). When representatives have a clear vision and understanding of local governance, positive performance outcomes are more likely to occur. What can be seen from this is that the elected representatives of the local government should have clear understanding of the rights and responsibilities of local governance.

The qualitative analysis highlights a critical need for increased awareness and understanding among elected representatives in local governance. The lack of knowledge about their rights, responsibilities, and key governance indicators impedes their ability to make informed decisions and effectively address community issues. Training and orientation are essential to bridge this gap; ensuring representatives are well-equipped to promote social accountability, transparency, and sustainable development. Visionary leadership is hindered by the current party-based election system, further emphasizing the importance of enhancing the competency and awareness of local government officials to improve governance and public trust.

6.1.1 Public Hearing

Accountability is a relationship between an actor and a forum in which the actor must explain and justify their conduct; the forum can pose questions and pass judgment, and the actor may face consequences (Bovens et al., 2008). In this regard, a public hearing (PH) is one of the mechanisms and platforms by which the service provider authority and receiver citizens come together and dialogue about their conduct. The LOGA-2017 and the performance measure guidelines suggest that local governments conduct PH quarterly. The leading query is how local government key stakeholders, authorities, service receivers, and citizens are informed about activities like PH events.

Figure 6.1*The Key Stakeholder Information about PH Event*

Note. PH = Public Hearing; ER = Elected Representative; AS = Administrative Staff. Source: Field survey conducted by the researcher (2023).”

The figure 6.1 indicates the status of knowledge and information about PH of key stakeholders: authority and service receivers. The observation of ground reality is that only 49.5 percent of the local government authorities (ERs and AS n=109) have information about PH events conducted in their respective local governments. Over 50 percent of elected representatives and officials are unaware of this activity. On the other hand, more than 80 percent of the local service receiver (SR,n=402)) citizens did not see the event or participate in the PH event in their local government. PH is an inevitable element of local governance and accountability. However, local government officials and representatives have little awareness and information, such as public hearings. The governing body has not given importance to these occurrences to encourage citizens' active participation in matters related to local governance. On the other hand, a very nominal level of service receivers' citizens participates in public hearing activities

The researcher has asked citizens why the service receiver had low participation in the PH event. Whereas 29 percent responded that the ward office had not organized the event, about 24 percent did not have information about the PH event, 35 percent couldn't participate in the event due to personal matters, and 12

percent did not care about such an event. According to the ontology of social accountability, local citizens should engage in governance activities, but the scenario indicates the low participation of local citizens in public decision activities. In the meantime, SA initiatives focus on improving institutional performance by increasing citizen engagement and state responsiveness. Moreover, it is a mechanism that includes citizen surveillance and oversight of public and private sector performance (Fox, 2015). The low engagement of local citizens in local governance activities shows low performance and less accountable to the people. Therefore, the motivational programs are to increase public participation in local government accountability.

In the experience and understanding of local government experts and informants, there is a mixed reaction to the public hearing. The participant -1 from the Joshipur Rural Municipality said " After the second term election of local government, no public hearing took place as neither the staff nor the representatives showed any interest in organizing such an event" (9 June, 2024). Similarly, Participant 6 also claimed that no public hearing was held and there might be review the progress by the representatives themselves. Most of the participants from JPRM expressed they were not organizing the public hearing event. Participant 6 also asserted that there was no public hearing conducted, the representatives themselves might have reviewed annual progress. The majority of JPRM participants voiced concerns about the absence of a public hearing being organized. Ward chairperson has expressed his view that:

There is currently no provision for a public hearing at the municipal level. Is it necessary to establish one? We have brought up this matter during the executive meeting, but no action has been taken so far. Despite the fact that all financial transactions are handled by the staff and purchases are made by employees, people still have questions, and even if a public hearing were to take place, it is not being conducted. Furthermore, the chairperson does not seem to take this matter seriously. However, it is worth noting that although there is no public hearing at the ward level, there is an annual program called the public review meeting, which involves representatives from all stakeholders within the ward (Participant -3 Ward Chairperson of Joshipur R., Municipality, June 9, 2024).

The head of the local government and their staff give less importance to conducting public hearings. This indicates that the main concern of the local government authority is whether they are afraid of citizen questions or if they engage in any wrongful activities in practice. The similar experiences are in the Lamki Chuha Municipality. According to the observations made by the informants in this municipality, it was noted that there was no public hearing at the municipal level following the election of the local government representatives for the second time. The head teacher of a school (Participant 13, June 14, 2024), has expressed that the local government does not seem to be concerned about conducting public hearings in accordance with the law and established procedures. A journalist has stated his view:

It has come to our attention that the municipality has not conducted any public hearings in recent years. It appears that elected officials are hesitant to address the concerns and inquiries of the public, possibly due to a fear of facing criticism. It is evident that alterations are made to plans and programs after the budget are presented, indicating a lack of transparency and consistency in their implementation (Participant 14, June 14, 2024).

The informant indicated that the municipality has failed to conduct public hearings in recent years, suggesting that elected officials might be avoiding public scrutiny and criticism. According to the informants, the elected representatives are not transparent, as a result of which the capacity to deal with the people's questions have decreased. On the other hand, there seems to be a lack of will power among the staff or they also do not want to be transparent or accountable. In the other two local levels, public hearings are held once a year. According to a participant, municipality chairman, there is an experience of holding a public hearing at the end of the financial year with the help of the media. In the same way, participant 16, a journalist, also informed me that there was a public hearing in Bhajani municipality last year with the help of some other organization. The field observation indicates that the local government lacks interest in holding the annual public hearing, despite the requirement for it to be conducted a minimum of three times per year.

The analysis of public hearing practices in the local government of the study area reveals a mixed and largely unsatisfactory implementation. Although public hearings are mandated by the LGOA-2017 to enhance transparency, inclusivity, and

citizen engagement, many local governments, such as Joshipur Rural Municipality and Lamki Chuha Municipality, have failed to conduct them. Key informants highlighted that since the second-term elections, public hearings have not been held due to a lack of interest from both staff and representatives. There is a noticeable absence of public hearings at the municipal level, with officials reluctant to address public concerns, possibly fearing criticism. Some municipalities do hold annual review meetings, but these do not meet the mandated frequency. In contrast, Bhajani Municipality managed to conduct a public hearing last year with external assistance. Overall, the study indicates a significant gap between policy and practice, driven by a lack of transparency, accountability, and political will among local government representatives.

6.1.2 Public Hearing Event Observation

An observational study of the public hearing program has been conducted to collect data and insights. This investigation focuses on the public hearing initiative of Bhajani Municipality, a local governmental body. It is a requirement for the municipality to hold public hearings at least twice a year. During these sessions, personnel from the pertinent departments provide updates on the progress made over the past year. Furthermore, an independent facilitator delivers a report assessing citizen satisfaction with the municipality's performance. Local citizens are also afforded the chance to pose questions to elected officials and staff regarding pertinent issues, with responses anticipated from the relevant parties. This process is viewed as a mechanism to enhance social accountability. The public hearing procedures in Bhajani Municipality have been thoroughly examined.

Box 5.3

The Event observation of Public Hearing in Bhajani Municipality

The Public Hearing Program of Bhajani Municipality was held on June 3, 2023, at the Municipality Office Meeting Hall, lasting for four hours (from 12:38 PM to 4:45 PM). The event was attended by key municipal officials, including the Mayor, Deputy Mayor, and Chief Administrative Officer, who were seated facing the audience. On the right side were the ward chairpersons, while municipal staff occupied the left side. In the front row, municipal residents, political party representatives, journalists, civil society members, and ordinary citizens were present. The event was facilitated by a third-party organization, which began by presenting feedback collected from 50 service users regarding the municipality's services. Following this, the heads of various municipal branches delivered their annual progress reports. The program then proceeded with a question-and-answer session, where citizens and other stakeholders raised concerns about various municipal issues.

Health-related concerns raised by citizens included the lack of mosquito repellent distribution, shortages of medications in healthcare facilities, and the absence of medication for postmortem procedures at the primary health post. There were also questions regarding the lack of a sports development committee and the unavailability of ambulance services within the urban wards. In response, the Health Department head explained that pesticide use to control mosquitoes was not a viable solution, and that the initiation of forensic services depended on the availability of training programs. He also acknowledged difficulties in procuring an ambulance due to insufficient supplier interest and emphasized the municipality was exploring alternative solutions.

In the education sector, citizens raised issues such as delays in the allocation of the campus budget, the absence of a local curriculum for primary schools, the ineffective implementation of free education, poor quality monitoring of midday meals, and the lack of oversight on teacher negligence. The Education Department head responded by clarifying that the procedure for budget allocation was still being developed, with the local curriculum nearing completion. He also assured that regular monitoring was being conducted for schools under the municipality's jurisdiction.

Regarding service-related concerns, citizens questioned the lack of grants for cooperatives operating within the municipality, the slow progress of infrastructure projects, delayed payments for a blacktop road project, stagnant files within municipal branches, and excessive administrative expenses. The Mayor and Chief Administrative Officer responded by noting that responsibility for the cooperative grant fell under the provincial government, not the municipality. They emphasized that budget allocation had been made equitably across all wards, with a focus on education, health, and agriculture. The progress of infrastructure projects had been hindered by a shortage of engineers, but this issue was being addressed. They assured that payments for completed projects would be processed as per the technical progress, and that public hearings were a platform for citizens to voice concerns. The officials also mentioned efforts to reduce operational expenses and acknowledged procedural weaknesses that had delayed the collection of certain internal revenues.

Overall, the Public Hearing served as an important platform for citizens to engage with municipal officials, raise pressing issues, and receive explanations and responses regarding local governance practices.

Some Snapshot of Public Hearing Program



The observation of public hearings reveals the extent to which citizens' questions drive local government stakeholders to uphold their accountability. It is evident that local government employees are compelled to present their annual performance reports and outcomes in a responsible manner. Likewise, there appears to be a growing culture among elected officials to adequately address public grievances and the actions to take. This dynamic not only emphasizes the necessity for service providers to adhere to established policies and procedures but also heightens their awareness of their own responsibilities. On the other hand, citizens must also be proactive and informed about the activities of local government to ensure the effectiveness of services. However, it is evident that many citizens hold high expectations regarding the responses from local governments to their inquiries.

6.1.3 Information Dissemination Practice

Information disclosing practices refer to the procedures, policies, budgets, and activities of local government to share or release information to the citizens or stakeholders. The purpose of these practices can vary widely and may include transparency, accountability, compliance with regulations, or simply communicating important information to stakeholders. The local government usually discloses the

information through the website, annual tax rate, budget and program book publication, public announcements by radio, notice boards, indigenous community leaders, and other means of communication. Seventy-four percent of respondent authorities agreed their local government had disseminated the information to their citizens, and the remaining 26 percent did not agree that the local government's information system was precise and updated. Many citizens knew that the local government broadcasts information through various mediums. However, two-thirds of the service-recipient citizens (75%) are not aware about what laws the local governments have made. The role of the local government is to empower the citizens; if the local citizens become aware of the policies and regulations of the local government, they will seek accountability.

The qualitative data derived from the key informant participant reveals a range of experiences on the information dissemination systems in their respective local governments regarding this matter. The central and ward offices of the local government are seen as sources of information. By what means do you make your information public? According to Participant 18 (June 12, 2024), it is claimed that local government disseminates information to the general public through office and public notice boards, social media Facebook, website, newspapers, public meeting, radio along with the annual publication budget and program booklets, and community organization structures like *Badghar and Cheraki* (Traditional system of Tharu community by village head and watchman). The participant 3, ward chairperson of the Joshipur Rural Municipality has made similar assertions, stating that they disseminate information through various channels such as notice boards, Facebook, and community headman.

Additionally, it has come to the attention that the Joshipur Rural Municipality has established notice boards at the settlement level. Participant 16 of Bhanani rural municipality (Journalist), on June 12, 2024, has raised a counterclaim regarding the municipality's responsibility to effectively communicate plans and programs to the citizens. The lack of clarity in this regard has resulted in a situation where the common citizens are unaware of such initiatives. The participant of Lamki Chuha Municipality has manifested his view as follow:

Civil society organizations, mass media, and the general public appear to lack the practice of being informed about the plans, policies, and programs of the municipal government. This information seems to be exclusive to the

executive members. Consequently, citizens who are recipients of services are not adequately briefed on the budget and programs, as decisions are made based on the influence and interests of a selected few. Even with the establishment of user committees at the local level, ordinary citizens remain uninformed. The public is also kept in the dark regarding the contract process and the hiring of various employees. There is a prevailing sense that decisions are made without sufficient transparency. Although the municipality has a website, it is not regularly updated (Participant 14, June 10, 2024).

It appears that there is a lack of information among civil society organizations, the mass media, and the general public regarding the plans, policies, and programs of the municipal government. As a result, citizens are not sufficiently informed about budgets and programs, leading to decisions being influenced by the selected few individuals. There are two types of opinions regarding the distribution of local government information. According to the service providers, local government information has been distributed to common local citizens through various means. What can be seen from the researcher's observation is that the local government's official sites are not updated as much, not everyone has access to the notices posted on social networks, and the annual plan book is not public and not provided to all citizens and civil organizations. In particular, information related to the budget plan and procurement process is not clearly communicated to everyone. There is room for doubt about the intentions of the local government. The majority of the respondents conveyed their opinion that the information system disclosed by the local government lacks effectiveness. What approach does the local agency employ? It has failed to disseminate information to all members of the public. Conversely, the level of awareness among recipients of public services is also alarmingly low. Consequently, it is imperative to enhance the methods employed by the local government to ensure that information reaches individuals at the community level. This is crucial because unless citizens are cognizant of the available service facilities, they will be unable to hold the local government accountable. There exists a theoretical belief that the government becomes more accountable as the number of inquiries raised increases.

The subjective analysis uncovers a significant gap in the information sharing practices of the local government, which has an impact on transparency and community involvement. Despite the use of various communication channels by local authorities, such as notice boards, social media, public meetings, website and

traditional community structures, there are notable deficiencies. Official websites are not regularly updated, social media notifications are not broadly accessible, and budget annual plans are not widely distributed. These shortcomings contribute to a lack of public awareness and impede effective monitoring and feedback. Journalists and members of civil society emphasize that crucial information, particularly concerning budgetary and procurement procedures, is often limited to executive members, leading to perceptions of exclusivity and inefficiency. To enhance accountability and responsiveness, it is crucial to improve the clarity, frequency, and inclusivity of information dissemination methods, ensuring that all community members are well-informed and able to actively participate in governance processes.

6.1.4 Complaint Management

No doubt, complaint management in the local government system is essential for maintaining accountability, improving services, engaging with the community, fulfilling legal and ethical obligations, and ultimately, promoting the community's and its residents' well-being. Therefore, it is within the legal responsibility of the local government to address the reasonable complaints of the citizens. The Good Governance Act of Nepal (2008) also has a provision that all public offices should arrange a mechanism to address the complaints of service users. In the same way, it is the local government's responsibility to keep a suggestion box for everyone to see in the public office and to manage the written complaints.

Figure 6.2

Demonstration of Suggestion Box in the Ward Office



Note. The photos of the suggestion box demonstration in the ward office entry point.

This framework aims to understand the status of the information available to the officials and elected representatives of the local government, and whether the citizens' objections are addressed. About 70 percent of local government authorities have agreed that the citizens' complaints are being managed. The elected representative expressed their view that local service receivers come with verbal complaints, and the proper complaints have been addressed. Perhaps local citizens come to elected representatives instead of officials. But there are sporadic cases written complaints are put the suggestion box, and they feel easy to access instead of written complaints to their elected representatives.

On the other hand, the service receivers' respondents have expressed that only 8.5 percent agreed their complaints are appropriately addressed, 65 percent perceived the local government authority has partially addressed, and 29 percent of citizens disagreed that the local government responded to their complaints. What can be seen from the field-based observation is that even though the service provider claims to have fulfilled the demands and responded to the citizens' complaints, the service receivers do not agree. One could argue that local government accountability depends on the balance between supply and demand.

The study aimed to explore how individuals perceive various aspects of grievance management within their local government. Participant 13 from Lamki Chuha Municipality (June 14, 2024) expressed a high level of citizen dissatisfaction, attributing it to political leaders raising unrealistic expectations during election time, beyond the local government's capacity to manage. This has led to many grievances among citizens. In contrast, Participant 10 (June 14, 2024) conveyed a more positive perspective, noting that while grievances are increasing day by day, the local government is addressing essential issues. Similarly, Participant 9, a chairperson, stated that 90 percent of citizens' concerns are being managed within the local government's resources and responsibilities. However, citizens have high expectations, wanting problems to be resolved within a day or week. Despite this, the situation is gradually improving. Conversely, as one of the participants has articulated his view:

The complaints and demands of individuals who are close to or connected with local government representatives have been addressed, while the

grievances of the general public have largely been ignored. Most complaints related to people's livelihoods remain unaddressed. Although the local government distributes various facilities, these benefits predominantly go to the influential or privileged individuals. Consequently, the complaints of ordinary citizens are often overlooked (*Participant 14, June 13, 2024*).

This excerpt notes that local government officials prioritize the complaints and demands of those close to them, while the general public's grievances, especially those related to livelihoods, are mostly ignored. However, the local government's rules and regulations should ensure that every transaction is legal and fair. Moreover, participant 16 (Jun 21, 2024) has said that the grievances of individuals are not being adequately addressed. The elected representatives' inefficiency has resulted in the neglect of even the most straightforward and uncomplicated complaints. Occasionally, there is also a revealed political bias among the elected officials of the local government.

The examination of field data on grievance management within the local government presents a complex situation. Although there are cases where grievances are successfully resolved, especially for individuals with strong connections to authorities, the concerns of the broader public, particularly those concerning their livelihoods, are often disregarded. The unattainable pledges made by political leaders during elections have intensified public discontent. Despite some progress and initiatives to tackle critical problems, the prevailing inefficiency and occasional political partiality among elected officials impede the redress of simple complaints. This underscores the necessity for a more just and transparent grievance management system to ensure that all citizens' issues are addressed impartially.

The analysis of field data on grievance management in the local government uncovers a mixed scenario. While effective resolution of grievances is observed in some cases, especially for individuals with close ties to officials, the concerns of the general public, particularly those related to their livelihoods, are often neglected. Unrealistic promises made by political leaders during elections have worsened citizen dissatisfaction. Despite some progress and efforts to address key issues, the overall inefficiency and occasional political bias among elected representatives hinder the resolution of simple complaints. This underscores the need for a more equitable and

transparent grievance management system to ensure that all citizens' concerns are addressed fairly.

6.1.5 Public Audit

A public audit (PA), which is carried out with the direct involvement of stakeholders and beneficiaries, is a technique that assesses how effective the investment in a local development initiative has been. The people involved in and concerned about the project are asked for feedback through this tool (World Bank, 2011). The PA framework seeks to address several key queries related to the management and transparency of local governance. It aims to examine the sources of funding, specifically identifying how much money has been allocated and where it has come from. Additionally, the framework investigates who was involved in the budget-making process to ensure inclusivity and proper representation. Another critical area of focus is the purchasing process, with questions raised about the procedures followed to ensure fairness and efficiency. Transparency in the management of expenditures is also a key concern, with an emphasis on determining whether funds have been spent in an open and accountable manner. Furthermore, the framework seeks to evaluate the strengths and best practices of various projects undertaken by the local government, while also identifying any drawbacks or challenges that may have arisen during their implementation. These inquiries aim to provide a comprehensive understanding of the overall effectiveness and accountability of the local governance system.

The field level response is by the supply side (ERs and ASs). About 70 percent of the respondents were convinced that the local government has complied with the public audit in the infrastructure-related project which is implemented by the community user's group. The rest of the 30 percent are not conformed about the event of PA activities. On the other hand, what do service receivers' citizens perceive about PA events of local government? Last year, only 9 percent of citizens who received services participated in the PA event in their area. Surprisingly, about 65 percent of them claimed they had never witnessed the PA event or any community-based project. They believe that the PA is merely a bureaucratic process, even though it is a necessary requirement for receiving payment for community projects. Furthermore, they feel that the PA is not being conducted according to the provided guidelines.

These findings highlight the importance of honesty, ethics, and professionalism in maintaining a SA mechanism. Without these qualities, the PA becomes nothing more than a superficial formality.

In the course of the study, the key informants who were involved revealed their perspectives on the public audit. Participant 3 and 7 have expressed their opinion that the public audit is occasionally conducted at the community level by the users, but not for the project managed by the contractor, making it appear to be merely a formality (June 9,2024). The participant 6 has different experience about public audit.

It seems that public audits of this type occur in locations with a diverse and engaged community, where people are actively asking questions. Conversely, in settlements with a homogeneous community, there appears to be no tradition of self-reflection, and public examinations seem to be merely a formality on paper (*Participant -6, June 9, 2024*).

Despite the importance of public audit events, key informants noted that public audits are often seen as formalities, especially in projects managed by contractors or in homogeneous communities lacking active participation. Conversely, in diverse and engaged communities, public audits are more effective, with community members actively involved and asking questions. This highlights the need for greater public engagement and oversight to ensure the effectiveness of public audits.

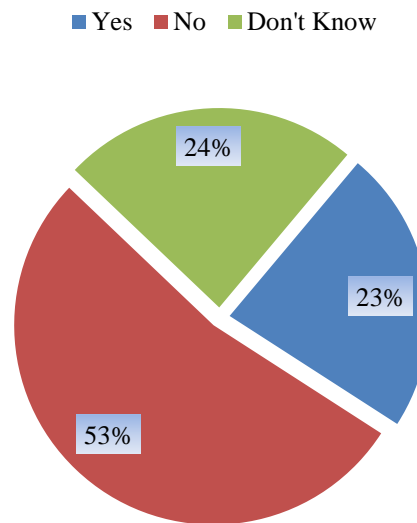
6.1.6 Placement of Citizen Charter

A citizen charter is a public notice displayed by government bodies that provides service information to the service receivers. A citizen charter (CC) mentions the types of services available, including the service fee, the responsible person providing the service, the service quality, the types of services available, the duration for delivering the service etc. It also signifies a commitment expressed by service providers (World Bank, 2011). In the same way, it aims to improve the quality of public services and enhance transparency and accountability in the delivery of services to citizens at the local government level.

Figure 6.4

Service Receiver Citizen Response about Citizen Charter (CC)

Have you seen the citizen charter in your ward office(n=402)



The service receiver citizens are asked whether they have ever seen the citizen charter. The figure indicates that only 23 percent have seen the CC, and more than half 53 percent, have never seen CC placement. The remaining 24 percent don't know about this matter. The prominent issue is that most citizens have concerns about CC; it is suitable for accountability. Along with the effectiveness of the local government, the citizens who receive services must also be aware of the local government's service facilities, rules, and guidelines.

The status of the Citizen Charter within the study area of the local government was observed. It took note of the viewpoints expressed by key participants and the experiences they shared. A participant has articulated that the Citizen Charter is prominently displayed in the center office of the rural municipality; however, it is not available in the ward office. A significant number of service users fail to adhere to the Citizen Charter because of insufficient awareness. It is imperative to enhance awareness and provide education to the citizens to ensure the effective utilization of the Citizen Charter (Participant1, June 9, 2024). In a similar vein participant 6 also has also supported the view that the Citizen Charter was not observed in the wards office, indicating that the local government authority considered it a lower priority.

However, it is essential (Participant 6, June,2024). From the field level observation, it is evident that the Citizen Charter is usually placed in the central office of the local government as a formality, rather than being kept in the ward office. Of course, it serves as an effective tool for ensuring transparency in public office services, yet it has not been given priority by the elected representatives. Additionally, service-seeking individuals are not concerned about the contents of the citizens' charter. A participant ex-representative shared his perspectives on this issue.

There is still a lack of awareness among the general public about what services they can access from the local government. Information should not only be posted on the office notice board but also disseminated to the community level through orientation and awareness programs. People should develop the habit of reading the notice board and the Citizen Charter. Without this, the effort will remain merely a formality. The public currently lacks the awareness needed to understand and accept this kind of information (*Participant12, June 13, 2024*).

The statement above makes it apparent that the local government has limited the Citizen Charter to formal work. Public notice and its awareness at the community level have not been effectively disseminated. Moreover, citizens lack the habit of studying and showing interest in public information, and there is also a lack of education among the common people.

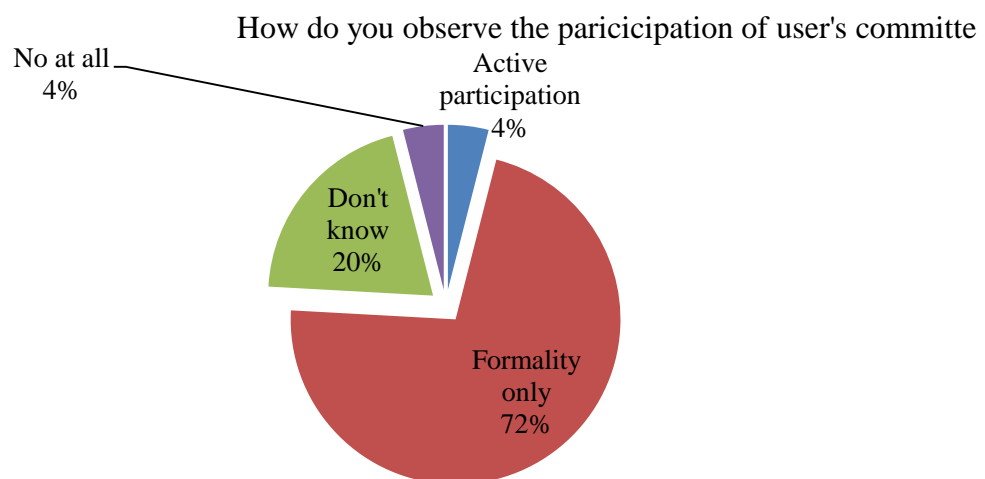
The analysis reveals that while the Citizen Charter is prominently displayed at central offices of local governments, it is often neglected at ward offices, indicating it is treated more as a formality than a functional tool. There is a significant lack of public awareness and education regarding the Citizen Charter, resulting in minimal engagement from the community. The local government's efforts to promote transparency and accountability through the Citizen Charter have been hindered by insufficient dissemination of information and lack of proactive public involvement and interest. This highlights the need for enhanced awareness programs and educational initiatives to ensure effective utilization and understanding of the Citizen Charter by the general public.

6.1.7 Community Ownership and Engagement

The degree of community engagement and involvement in the execution of development projects has implications for the accountability of local government. In line with the community mobilization procedure of the local government, there is a stipulation requiring a 5 to 15 percent contribution, either in cash or labor, from the local community for micro-level projects overseen by the local user's committee. This provision serves two purposes: fostering a sense of ownership among the local community in development initiatives and mobilizing the community for active participation in community development. An attempt was made to assess individual participation and contributions in micro-level community-based projects, revealing that approximately 55 percent of local government supply-side authorities acknowledged the contributions of community members to micro-level projects. However, an official from Bhajani municipality remarked that the contributions documented for community-based projects often remain on paper and are not effectively put into practice. This raises deliberative questions about the rationale behind maintaining such a provision and the challenges in regulating it in the absence of sufficient public participation and contribution. The passage suggests that, instead of focusing solely on the provision, governance should address issues of integrity and ethical values. It also notes that governance theory emphasizes the collaborative ownership of stakeholders and beneficiaries.

Figure 6.5

Citizens' Response to Community Participation in Micro-Project (n=402)



Note. Based on researcher's field survey data (2023).

The figure (6.5) data indicates that the citizens responded about the local community participation in the user's committee project. 72 percent of the service receiver citizens perceived that the involvement of the local community is only formality, only nominal 4 percent agreed there is active participation, 20 percent of citizens don't know about this idea, and the remaining 4 percent believe that there is not at all contribution of user's committee in the micro-level project. The field-level response and observation indicate the participation of the user committee in the local micro-level project is only a formality.

6.1.8 Compliance to Code of Conduct

The specific code of ethics for local governance can vary by local level, as different units and municipalities may have their guidelines and principles. There is a theoretical belief that a code of ethics helps local government officials to be honest and accountable. The state of compliance is a notable issue of local government and its accountability. The LGOA-2017 act has provision that every local government make the guideline to be followed by elected representatives and staff. The field reality is that the majority, 60 percent, of the local government authority does not know about the code of ethics provision. Conversely, less than 40 percent are informed about it. One official of Bhajani municipality expresses his view that initially the guidelines of the code of ethics were formed, but the elected representatives have not followed it. Rules, laws, and regulations are an integral part of governance, but it is necessary to have a culture of compliance. Similarly, a community leader (*Barghar*) of Joshipur rural municipality has manifested his view that the culture of using services by violating the law rather than obeying the law has gained a place in our society.

An informant from Joshipur Rural Municipality has stated that the code of conduct guidelines has not been formulated yet due to the lack of awareness among the elected representatives. The representatives are lacking a sense of responsibility (Participant -7, June 9, 2024). Similarly, another informant has mentioned that the elected representatives exhibit arrogant behavior due to being elected by the people, and therefore, they prioritize the compliance of the code of conduct less. A journalist has articulated his view.

I have no knowledge of any code of conduct set by the local government. The chief of the administration is absent from the regular workplace. There is a deficiency in teamwork and cooperation among staff and public officials. Staff members are unhappy with public officials; they believe that representatives are solely elected by the people, even though there might be a lack of political and professional expertise on their part. Hence, following the code of conduct does seem *challenging* (*Participant 16, June 14, 2024*).

The excerpt indicates that the absence of a clear code of conduct contributes to a lack of teamwork and cooperation among staff and public officials. This has led to dissatisfaction among staff members, who feel that elected representatives lack the necessary political and professional expertise, despite being chosen by the public. Consequently, adhering to any code of conduct is seen as challenging.

The subjective data demonstrates that the absence of a well-defined code of conduct in local government results in notable problems like a deficiency in teamwork, collaboration, and accountability among employees and public officials. This insufficiency has caused discontent among employees, who view elected officials as lacking essential political and professional knowledge. Despite the regulations outlined in the LGOA-Act 2017, the lack of awareness and commitment among representatives hinders the creation and compliance with ethical standards.

6.1.9 Procedure and Practice of Monitoring Mechanism

According to the Local Government Operational Act 2017, monitoring is necessary for local governance to ensure the stakeholders' accountability (GoN, 2017). The local government's provisional responsibility is to monitor every activity. For this, a subcommittee chaired by the local government's deputy head is established under the Local Level Plan and Budget Guidelines (2017). The present concern is how the local governance monitoring mechanism is operating. The monitoring mechanism provides an opportunity for citizen and stakeholder input and feedback, supporting accountability. The chief administrative officer monitors the overall activities of the local government as a regular task. The theoretical claims show that effective monitoring practices enhance the local government's accountability.

In contrast, the newly restructured local government's monitoring mechanism does not prioritize the core system that the federal government has provisioned (Shahi, 2023). The field observation indicates that about 84 percent of the representatives and staff accepted the monitoring mechanism has mobilized in the local government development activities. Conversely, only 20 percent of service holder citizens agreed that the monitor committee did their responsibility, and the remaining 60 percent disagreed. A user's committee member of Joshipur rural municipality has expressed his view that monitoring work of the local government's mechanism is just a formality for the project's final payment. It is not working properly as intended. According to the representative of a Lamki Chuha municipality political party, local government does not consider monitoring a regular, institutional, and mandatory practice. In addition, the responsible monitoring committee members lack technical and practical knowledge regarding the monitoring work. The provisions of the act and guidelines do not appear to have been fully complied with.

On the other hand, the deputy mayor of Bhajani municipality told his experience that the monitoring committee had monitored each project at least twice. We have asked the concerned parties to improve the shortcomings observed in the monitoring time. Monitoring is seen as an effective mechanism for improving the consistency of quality and effectiveness of the project. As mentioned above, the facts and arguments obtained from the study are that if the public representatives and employees are to be effectively oriented and made aware of the practices and activities of social accountability, then it seems to be followed. On the other hand, SA appears to be followed with integrity and commitment to the employees. It can be said that ethical behavior and good conduct are the basis of social responsibility.

6.1.10 Citizen Information about Annual Budgets and Project

Accountability refers to the obligation of the government, its agencies, and public officials to provide information about their decisions and actions and justify them to the public. (Frink & Klimoski, 2004). In this regard, the local government authority must regularly inform their annual budget and activities of the service receiver citizens. Similarly, citizens are also keen to know about the yearly development-related activities so that they can demand answers from service providers. Therefore, the supply side of local government should inform beneficiaries about their conduct or governance activities as the social means of social accountability. The study observed

that about 71 percent of the authority respondents agreed the local government is informed about the budget and annual development activity. Conversely, two-thirds of about 70 percent of the citizens responded they didn't know about the ward-level yearly budget and planned to respect their ward office. The scenario reveals a gap between local government authority or supply and service receiver or demand.

6.1.11 Project Information Notice Board

Information flow is an effective way for local governance to achieve transparency. The implementing agency must be informed about the cost and details of community-level projects managed by the local government. The brief information about the project enhances its transparency and effectiveness. Similarly, by improving public access to information about the project details, the stakeholders can achieve clarity and it can help reduce corruption. In this context, there is the provision to maintain the short project details notice board at the project site, for the project cost above 3 lakh rupees. When the representatives and employees of the local government were asked whether they put information boards in community-level projects, about two-thirds, 75 percent, of the respondents answered that they put information boards at the project sites. On the other hand, when the service holder citizens were asked whether they had seen notice boards in ward-level projects in the last year, 22 percent responded yes, 70 percent said they had not seen it, and the remaining 8 percent said they didn't know.

Figure 6.6

Some Snapshot of Project Notice Board



Note. The installation of a project notice board is a compulsory requirement for the local government project site. The primary objective of this notice board is to effectively communicate the project details to the key stakeholders who are responsible for ensuring the quality and meeting the requirements of the project.

What seems contradictory from the above-mentioned on-site response is that while two-thirds of the respondents of the authority claim that they have kept the community information boards, almost the same number of service users have rejected it. The researcher's field observation showed that project details information boards were placed in some infrastructure-related projects. For example, this was followed in the infrastructure projects of the urban development project of Lamki Chuhan Municipality. However, the theoretical aspect of keeping a notice board is to inform the relevant stakeholders about the project cost, time, responsibility, etc., before the project starts. From this, the relevant party becomes accountable and responsible. This practice has been thoroughly followed, but just kept as a formality. If it is adhered to as a regular practice, accountability and transparency will have been established in the local government.

6.1.12 Social Audit

The social audit functions as a collaborative governance tool (Ansell & Gash, 2008). It offers a platform for stakeholders to collectively address shared challenges and find solutions through discussions. This practice has been implemented globally and in Nepal, institutional performance has been assessed in the presence of diverse stakeholders. However, it was observed that the social audit predominantly serves as a one-way channel for information flow to stakeholders, lacking a reciprocal exchange of ideas and opinions between stakeholders and local authorities.

It observed the compliance of social audit phenomena of local government. Despite the provision for social audit in the Local Government Operational Act, this aspect seems to have been overlooked, with representatives and employees. The social audit compliance issue reveals that some existing elected representatives do not have the opportunity to get orientation on the SA instrument. However, key responsibility by the bureaucracy to transfer the knowledge and information to the representatives is not responsible.

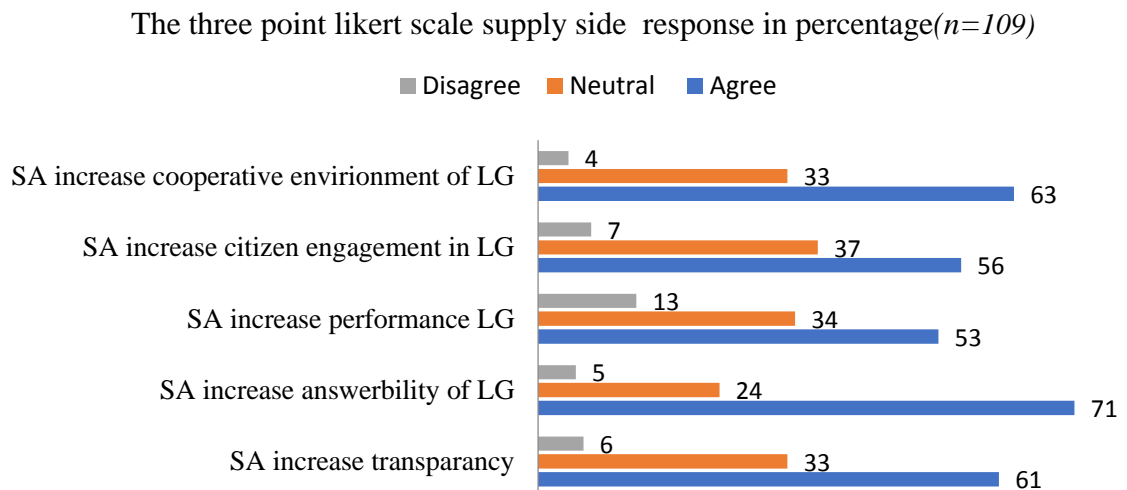
6.2 Perception toward Achievement of SA Practices

The significance of SA lies in its ability to shed light on the perspectives of elected representatives and staff regarding the outcomes of adhering to certain statements. The field survey asked them to share their responses on how local governance and SA can lead to increased transparency, responsibility, performance, and citizen-friendly

local government. The results and outputs of local government compliance with SA practices can vary based on the specific practices implemented, the level of commitment, and the effectiveness of the implementation. SA practices in local government typically involve transparency, citizen participation, and responsiveness to community needs.

Figure 6.7

The Following Activities Can Achieve by Adhering the Practices of Social Accountability.



Note. Researcher's field survey data (2023). SA=Social Accountability, LG=Local Government.

In the previously mentioned figure, it is evident that over 50 percent of the responses revolve around the notion that adherence to SA enhances good governance and transparency. Among the elected representatives and employees, a majority of 61 percent concurred that the implementation of SA measures would enhance the transparency of the local government. In a similar vein, a significant majority of 71 percent expressed their belief in the notion that SA enhances the capacity of local key stakeholders to provide answers. Furthermore, 63 percent concurred that SA has the potential to foster a cooperative environment between supply and demand sides. In the same vein, more than half of the participants (56 %) believe that SA plays a crucial role in encouraging citizens to actively participate in local governance. It is evident from these findings that the key players in local government, including those responsible for service delivery, public representatives and employees share a sense of

responsibility towards social accountability. The actions taken by the local government have demonstrated the significance of providing quality services, but it is equally important to focus on the actual implementation of these ideas.

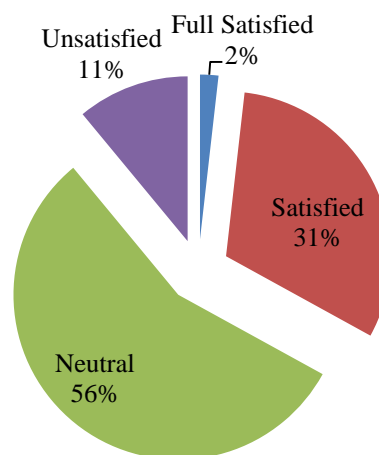
6.3 Satisfaction with the SA Practices

The research aimed to investigate the contentment levels of key stakeholders in the local government concerning their adherence to established principles of good governance and accountability. Specifically, it explored the satisfaction of both elected representatives and employees regarding their fulfillment of social responsibility duties. What improvements do they think should be made in the current situation? Are there any potential issues that they are concerned about? And most importantly, what are their expectations for improvements? The satisfaction of elected representatives and employees can be gauged from the figure.

Figure 6.8

Satisfaction toward SA Practices in LG

How satisfied with the state of current SA practices($n=109$)



Note. Researcher's field survey data (2023). SA=Social Accountability, LG=Local Government.

The figure (6.8) indicates only 31 percent of the respondent's expressed satisfaction with the implementation of social responsibility practices; while a mere 2 percent were completely satisfied. Interestingly, the majority of respondents, accounting for 56 percent, remained neutral, and 11 percent expressed dissatisfaction.

These figures clearly indicate that most local government representatives and employees are not content with the current state of social responsibility practices. Consequently, there is a need for the implementation of SA practices within local government.

It seems less daunting than expected to be accountable to everyone. Currently, local elected representatives tend to show *rajanetik purbgrahee* (political partiality). They prioritize their own party members and supporters, but if someone from a different party proposes something beneficial, it often gets ignored. Typically, after winning an election, representatives focus primarily on their party's interests for the first year, gradually becoming more receptive to others (Participant 12, June 14, 2024). It appears that access is limited to only those who already have access, but normal people do not have access (Participant 15, July 12, 2024). The former secretary further asserts that local government representatives prioritize their accountability to the party rather than the people, as power emanates from the center leader and the party (Participant 19, May 9, 2024). Upon general observation, the researcher notes that individuals with slightly more knowledge and resources than the impoverished and needy tend to have access to local government services. Additionally, it is commonly argued that the local government primarily remains accountable to the influential individuals and those with higher economic and social status. Consequently, some key informant's express dissatisfaction with biased behavior exhibited by local government representatives, resulting in a lack of accountability towards the people.

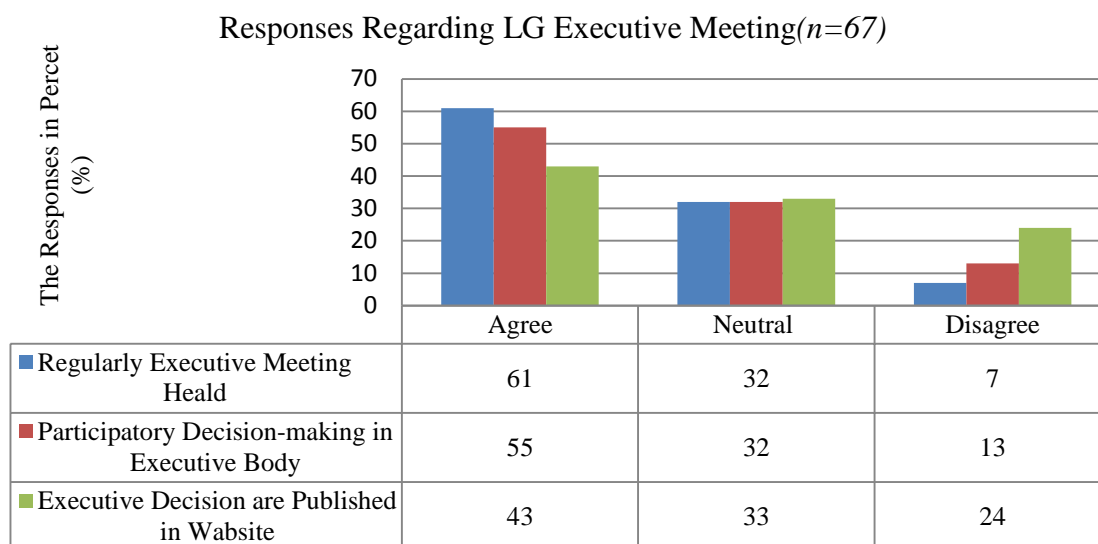
The subjective analysis indicates that the local government's accountability to the people is significantly compromised by a variety of factors. Despite legal frameworks that support social accountability, the practical implementation is impeded by a lack of transparency, a reluctance to engage civil society, and insufficient awareness among elected representatives. Participants have observed a decrease in inclusive decision-making processes, which were more robust during earlier restructuring periods. Moreover, there is a prevailing sense of political bias, where elected officials prioritize their party's interests over community needs, thereby restricting ordinary citizens' access to governance. This bias, along with inadequate long-term planning, erodes public trust and the efficacy of local governance. The results emphasize the necessity for improved education, transparency, and inclusive practices to enhance the local government's accountability to its constituents.

6.4 Executive Body and Deliberative Culture

The constitution of Nepal and LGOA-2017 has given executive power to the local government executive body. At all local levels, the executive body is formed under the coordination of the chairperson or mayor. This body is responsible for performing all administrative and regular functions. There is a provision that the executive committee should meet regularly, at least once a month, or more if needed. A quorum for the meeting of the executive committee necessitates that more than fifty percent of the total members be present (GoN, 2017).

In the same way, there is a provision that the decision of the executive body meeting will be made by consensus as far as possible. It can be done based on the majority if that is not possible. The provincial government can create and implement laws and procedures to make the executive of the local government effective. In this way, the executive is responsible for discussing, debating and implementing the citizens' issues, agendas, and interests. Discussions, debates, and cooperation of fellow citizens' opinions, agreement and disagreement, makes the local government influential. The researcher's crucial concern in this context was that the local government's executive is in the environment of making policy through discussion and deliberation. The deliberative practice of local government supports local democracy.

The study tries to understand the role of executive members in the deliberative decision-making process in the local body. Do executive members regularly participate in meetings, or does the executive head make policy decisions arbitrarily? About 85 percent of the elected representatives said they participated in the executive meeting, but 15 percent responded that they were inactive. Likewise, 78 percent of the respondents knew how to present agendas and ideas in executive sessions. A mandatory provision is to inform the executive member of the agenda before the meeting. In this regard, 65 percent of respondents agreed that the authority informed them about the agenda before the executive meeting.

Figure 6.9*Experiences of ER towards Executive Meeting*

Note. Researcher's field survey data (2023). LG=Local Government. The three assertions regarding deliberative culture were required to be answered using a three-point scale (agree, neutral, disagree), with the responses being quantified in percentages.

The responses of ER (Elected Representatives) show that they are optimistic about the practice of the executive body. The majority, 61 percent of the members, agree that the executive body's meeting is held regularly according to the provision as mentioned at least once a month. However, 39 percent of members are neutral or disagree about the regularity of executive meeting. Approximately 39 percent of the local government officials express uncertainty regarding the consistency of executive meetings. The irregularity in these meetings has been found to be the result of lack of communication and discussion among the involved parties. Similarly, what does decision-making look like in a participatory process? About 55 percent of members felt that the decisions made by the executive are participatory, and 45 percent are doubtful. Instead, 43 percent agree the decision is published on the municipality website. However, field observation shows that only Bhajani municipality has published the executive decision.

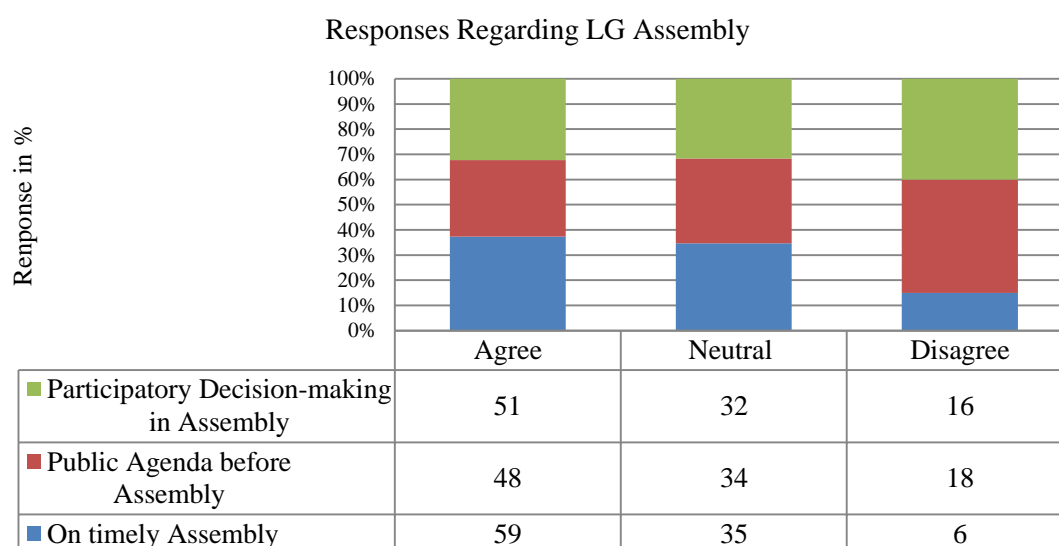
6.5 Local Assembly and Deliberative Culture

The constitution of Nepal (2015) has vested the legislative power to the local level assembly. The assembly meeting could be held a minimum of twice a year. If necessary, it can be conducted as needed. The main business of the assembly is to

make the act, rule, regulation, budget, and plan and sanction by the two-thirds majority or minimum simple majority of the assembly members. What does local assembly look like regarding participatory decision-making, timely assembly, and informed agenda for their members before assembly? The majority (51%) of the ER agreed that the decision made by the assembly is participatory. Forty-eight percent of respondents agreed the agenda was being informed before assembly. However, 52 percent of ER did not agree. Most respondents (59%) agreed that local government assembly was held on time as per the procedure.

Figure 6.10

The ER Perception towards Local Government Assembly(n=67)



Note. Primary data collected and analyzed by the researcher during the 2023 field survey.

ER=Elected Representatives, LG=Local Government.

The subjective perception of the key informant regarding the deliberative decision-making process in the executive body of the local government in the study area was noted. A participant of Joshipur Rural Municipality (June 9, 2024) has claimed that deliberative decision-making in local government bodies often lacks sufficient discussion and is limited to mere formalities. In rural municipalities, where a single party holds a majority, there is a concern that minority opinions are not adequately heard or considered. Similarly, a school head teacher (participant-7, June 9, 2024) acknowledged the absence of a deliberative process in the decision-making of the local government's executive body. He pointed out that decisions are often

imposed through a majority vote by the ruling political party. Likewise, the experience of ward chairperson who won the second tenure of Bajani Municipality has been shared.

The meeting of the executive committee is held once a month, or more if necessary. In the meeting, the proposal is discussed on agenda basis. But the Chief Administrative Officer (CAO) says that writing decisions in minutes takes time. The CAO says that three people should sign when closing the minute, while writing the decision, legal language should be written, it takes time, it took 15 days to write the decision of the executive meeting at some point. In this way, some decisions are made after the meeting by the influence of the mayor. Executive members have raised the issue on this matter. In the first term, the CAO used to send a written decision to the ward office in a week and also put it on the official website, but this kind of practice has not been done since the last year (*Participant -18, June 14,2024*)

This statement indicates that the postponement of the writing decision in a minute book suggests a potential personal interest or influence from the local government's chief. It highlights a lack of integrity on the part of the CAO and Mayor of the local government, implying that not all decisions are reached through a transparent and deliberative process.

The concept of deliberative local democracy and the LGOA-2017 have underscored the importance of inclusive or participatory decision-making. Nevertheless, the claims made by the participant are not reflected in actual practices. Local governance experts, former federal government secretaries have remarked as:

Everything is done according to the process by the local government. There is also a provision to give priority to discussion and debate. But some chiefs of local government seem to use executive powers. The chiefs understood themselves as a person with executive authority. Everyone has the same rights in the executive branch, when making decisions, a single individual or party was concentrated in many places. It takes time to implement local democracy in practice (*Participant-A, 9 May, 2024*).

Democracy emphasizes inclusion and participation, yet meaningful engagement at the local level was lacking. The group being represented must engage fully. While it may sound like a prayer, the influence of the elite is also evident in policy decisions. Although discussions are held, decisions are often made by a majority or even by a single individual. In cases where there is a coalition of multiple parties in local government, corruption has been observed. Conversely, when one party secures victory, decisions are made by a single individual. People's representatives have not been adequately equipped with knowledge, skills, attitudes, and socialization (*Participant-B, 11 May, 2024*).

These statements highlight the paradox in local democratic practices. Although the local government process emphasizes dialogue and deliberation local governments leaders may still apply to wield significant executive authority. As a result, the decision-making process often ends up being centralized within the control of a single person or group. The reality is that policy is frequently shaped by elites and influential persons of the community. This suggests that achieving full local democracy will require a considerable amount of time. Additionally, representatives often lack the necessary training and socialization to effectively serve their constituents.

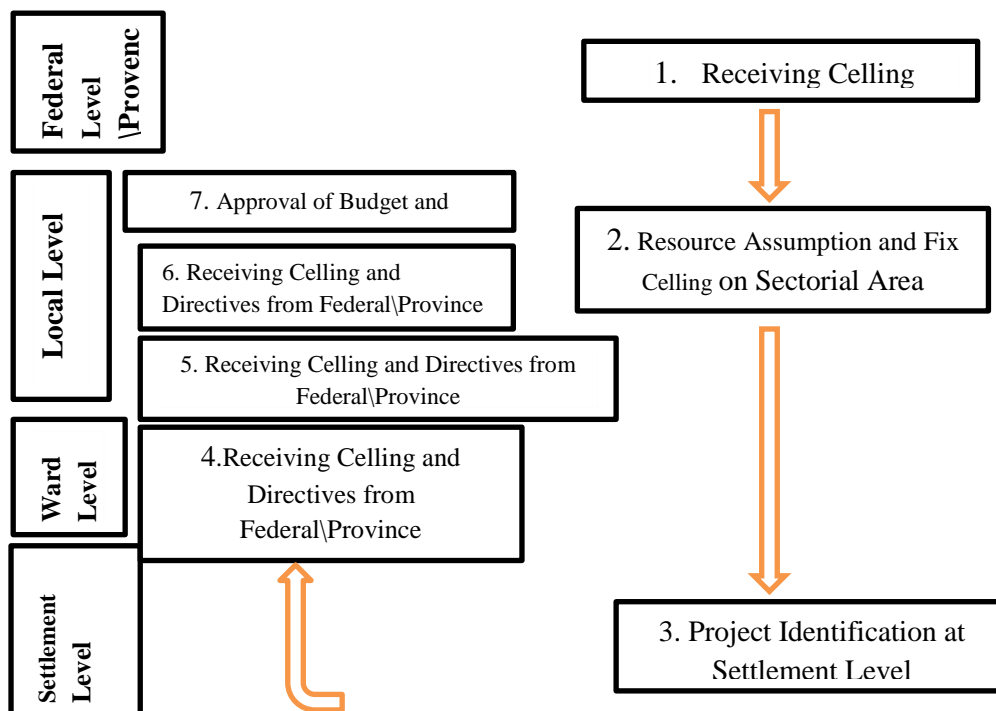
The deliberative decision-making process in local governance is intended to enhance SA by incorporating diverse stakeholder perspectives and fostering open discussions. This approach aims to ensure decisions reflect residents' needs, building trust between the government and the public. However, in the study area, the process is criticized for lacking genuine discussion and being superficial, especially in rural municipalities where one party dominates. Executive committee meetings are held monthly or as needed, but delays in documenting decisions have led to concerns about transparency and integrity, with allegations of mayoral influence on decisions. While the Local Governance Act emphasizes inclusive decision-making, actual practices often fall short, with executive authority concentrated in the hands of a few, leading to centralized decision-making and limited meaningful citizen participation. Achieving true local democracy remains a challenge, as representatives often lack the necessary training and socialization to effectively engage with and serve their communities.

6.5.1 Participatory Planning Process

In local government, "participatory planning" describes a strategy wherein community people actively participate in the decision-making processes around local development and planning. It strongly emphasizes including various stakeholders in the planning and decision-making processes. More than ever, citizen involvement and engagement are the emphasis of Nepal's 2015 constitution, 2017 local government operating act, and 15th development plan. Participatory planning considers various viewpoints and local expertise, and it is believed to enhance the legitimacy and efficacy of decisions made by local governments. Additionally, it promotes a feeling of collective accountability and ownership for the results of the planning process. The Ministry of Federal Affairs and General Administration (MOFAGA) Nepal has made the Local Level Annual Plan and Budget Formulation Directives (2074 BS). This directive has mentioned the seven planning steps from the settlement to the municipal level.

Figure 6.11

Seven Steps of Local Government Planning Process in Nepal



We can observe the perception of ER towards participatory planning practice at the local level in the study area. Most (62%) of the ER perceived that their local government had followed the complete planning process provisioned in the directive.

Similarly, 66 percent of ER agreed the planning process is participatory, and 55 percent perceived that the community-based organization is also involved in the planning and development activities. On the other hand, the experience of citizens receiving services differs. About 38 percent of the citizens responded that the ward office did not call them to discuss the plan, while 50 percent felt they were only called occasionally in the ward meetings. Similarly, 46 percent of the respondents said the targeted program for marginalized people is significantly less than the demand. What can be seen from the field survey is less focus on the citizen engagement of the local government planning and action. However, the participatory budget theory focuses on citizen engagement in the various stages of budget formulation, decision-making, and budget execution monitoring. The local government planning guideline is embedded in the citizens' participation in the local-level planning and implementation process.

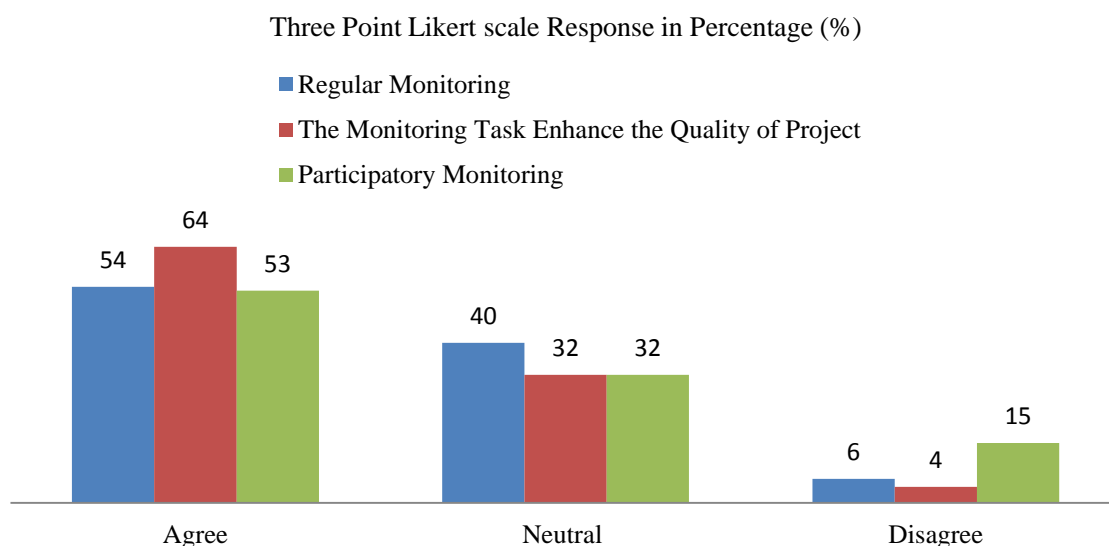
6.5.2 Monitoring Committee and Its Responsibility

The LGOA-2017 has indicated the detailed provision for local government operation and its rights, duties, and accountability. Article 78 of the LGOA- 2017 suggests maintaining the local government's internal monitoring and accountability mechanism. Local governments could make further acts, guidelines, and procedures for effective monitoring mechanisms. Furthermore, the "Local Level Annual Plan and Budget Formation Guideline" is for uniformity and effective planning and monitoring procedures of local level government. The same guideline has been provided to the monitoring mechanism of local-level government under the coordination of the deputy mayor in the municipality and vice-chairperson in the rural municipality. Likewise, the ward monitoring committee has been provisioned under the coordination of the ward chairperson of the respective ward.

The role of the monitoring and supervision committee is to maintain the quality of the project, program, and service delivery of the local government and enhance accountability. The study explores the perception of ER to the function and duties of the monitoring committee, particularly regular meetings, the output of monitoring work, and participatory monitoring.

Figure 6.12

ER Response to the Function of the Monitoring Committee(n=67)



Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The three statements regarding the role of the monitoring committee of the local government were required to be answered using a three-point scale (agree, neutral, disagree), with responses (ER) being quantified in percentages.

The data from the figure indicates that 54 percent of ER committee meetings have been conducted regularly. The remaining 46 percent are doubtful about the regularity of the meeting. The majority of ERs, 64 percent, are convinced that the monitoring work enhanced the quality of the development project. Similarly, for 53 percent of the local government representatives, the task of monitoring is participatory, and the key stakeholders, local citizens, and civil society members also participate in the monitoring time. However, only 20 percent of the citizens have seen the local government authority monitoring the project in their area or settlement. Yet, 62 percent of the citizens have never seen the monitoring action for development activities. The experience of the deputy mayor of the Bhajani Municipality has expressed that the monitoring action has improved the quality of development activities. From the ground reality, effective monitoring practices make stakeholders accountable for their duties. However, tracking tasks should be regular or part of local governance compliance.

As part of this research, the observations and experiences of key participants regarding monitoring activities in the local government have been examined.

Participant 4 has expressed that the monitoring task positively influences development activities, and the technical staff is responsible for quality control. On the other hand, Participant 1 holds a contrasting view, stating that the monitoring task is merely a formality and lacks effectiveness. Participant 6 shares a similar experience, noting that monitoring has become a formality due to the mandatory monitoring report for final payment in every construction project. This suggests that monitoring should be regular, formative, and goal-oriented to be accountable to key stakeholders in development projects. Participant - 18 ward chairpersons has articulated his view as.

Monitoring work has merely been treated as a formality. If the quality of a construction project is low, it often does not improve; instead, the project's budget tends to be reduced. According to the purpose of monitoring, it should be conducted regularly over time. However, monitoring typically occurs only at the end of the project. There are concerns about the timing and effectiveness of the monitoring committees within the municipality for all projects. It is essential to make the monitoring process effective.

The statement indicates that the monitoring work, intended to enhance the quality of the development project, however it may be limited to formalities. The monitoring committee is encountering challenges in overseeing all annual projects of the local government. The absence of formal monitoring authority at the ward level presents a hurdle. Thus, while local government monitoring can be an effective accountability mechanism, it requires effective utilization.

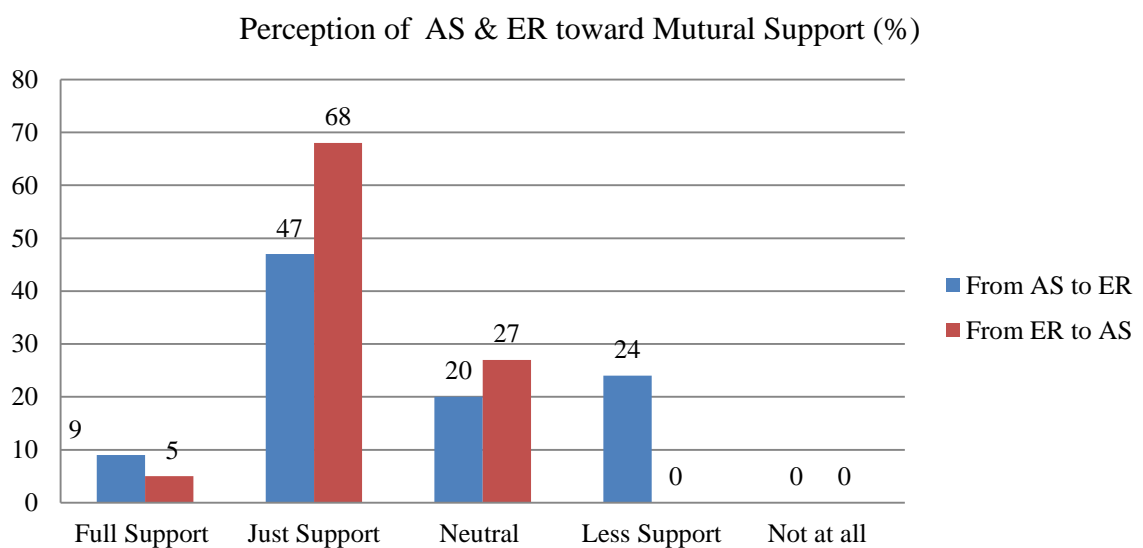
The practice of monitoring mechanisms in local governance, as stipulated by the Local Government Operational Act 2017 (LGOA) in Nepal, aims to ensure accountability and enhance the effectiveness of development initiatives. However, the implementation appears to face significant challenges. While some participants highlight the positive influence of monitoring on development activities and emphasize the role of technical staff in quality control, others argue that monitoring has become a mere formality. This formality is often tied to mandatory reports required for final payments, leading to concerns about the regularity, timing, and goal-orientation of monitoring processes. Monitoring must be regular, formative, and goal-oriented with empowered committees capable of overseeing projects throughout their life cycle, to make the practice effective.

6.5.3 Cooperation between ER and AS

The main concern for the effectiveness of the local government is the respect and cooperation between the ER and AS. An attempt has been made to understand the cooperation between the representatives and the staff in the study context. How much support does the ER get from the employees? Let's look at the data from the figure below.

Figure 6.13

The Responses of AS and ER toward Mutual Cooperation (n=109)



Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The Likert scale responses, which utilized a five-point scale, were utilized to assess the perceptions of the administrative staff (AS) in relation to the cooperation of elected representatives (ER) and the perceptions of ERs regarding the support provided by AS. The findings revealed that a majority of the responses indicated a strong sense of support, with the remaining responses being either neutral or indicating moderate support.

The figure (6.13) indicates that about 68 percent of respondents believed ER supports the AS in the local government's daily affairs. Instead, only 5 percent of local government key stakeholders agreed that ER to AS had full support. On the other hand, less than half 47 percent thought that AS just supported the ER in governance affairs, and only nine percent responded to have received full support from the AS to the ER. Comparatively, the data reveals that ER has less support from the AS. One of the ward chairpersons of Bhajani Municipality has expressed his view:

This is my second term. The first term was spent learning. The administrative staff is aware of the legal procedures and laws of the local government. But they do not seem to help the elected representatives. They boasted about their permanent government and entry after passing the exam. It doesn't seem that they are getting as much as they have expected from them. In many places, there is a conflict between the representative and employees. The local government cannot provide services effectively without coordination and cooperation between the elected representatives and the employees (*Personal communication, Participant -18, June 14,2024*)

What is known from the experience and observation on the ground is that there is a lack of coordination between the elected representatives and the employees of the local government. Its direct impact is on the implementation of the law. In order to enhance the accountability of the local government to its citizens, it is imperative to establish seamless coordination and collaboration between the elected representatives and the administrative personnel. It seems essential for these two parties to cooperate to run the local government according to the policy planning program and legislation.

6.5.4 Cooperation to Citizen

How the local government treats its citizens is also an important issue in local governance. What is the state of awareness of the citizens is also another important aspect. The level of support and cooperation provided to citizens plays a significant role in determining the accountability of local government. The local government must actively assist in facilitating access to essential services, taking into consideration the citizens' awareness level.

This study focuses on analyzing the perception of citizens toward the elected representatives and staff behavior. In relation to this matter, when the individuals who availed the service were questioned about their perception of the conduct exhibited by the public representatives and employees, 46 percent expressed that the elected representatives are supportive, whereas 40 percent acknowledged the helpfulness of the employees. Approximately 6 percent conveyed that the citizen representative displayed a lack of willingness to assist, while 10 percent reported a similar sentiment towards the employee. Conversely, 46 and 49 percent refrained from expressing any

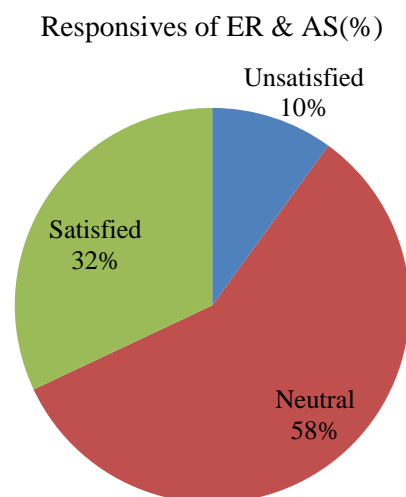
opinion regarding the public representatives and employees, respectively. It can be inferred from this data that over 50 percent of the population does not perceive the assistance provided by their elected officials and public servants as beneficial. To ensure local government accountable to the citizens, it appears imperative for users of local government services to exhibit a friendly and supportive demeanor.

6.6 Satisfaction toward Deliberative Culture

Democracy is characterized by its ability to facilitate deliberation among individuals, which is a fundamental idea of democracy. The deliberative model of democracy, as proposed by Jurgen Habermas, promotes the co-existential practice of actively seeking mutual understanding and striving toward an anticipated consensus (Susen, 2017). Local government can also serve as a platform for formulating policy choices rooted in a culture of thoughtful deliberation at the local level. The Local Government Operational Act has provisioned the significance of majority and consensus in decision-making within the local government. The study aims to investigate the satisfaction level of the overall deliberative decision-making process conducted by the representatives and employees of the four local governments. The figure below displays the responses obtained.

Figure 6.14

Satisfaction Level of Key Stakeholders towards Overall Deliberative Decision-Making Practices of LG (Supply Side, n=109)



The data presented in the figure 6.14 illustrates the levels of satisfaction (satisfied, neutral, and unsatisfied) and the responses from elected leaders and staff regarding the local government's overall deliberative process. Most responses indicate a neutral or unsatisfied sentiment (68%). The data suggests that the current deliberative culture is not adhering to the prescribed provisions and norms of democratic culture. Surprisingly, only 32 percent of the stakeholders expressed satisfaction with the overall deliberative decision-making process of the local government. Furthermore, even the elected leaders, who are directly involved in the policy-making process, are dissatisfied with the participatory decision-making process.

6.7 Challenges of Deliberative Culture in Local Governance

Although local democracy is based on discussion, in theory, it seems complicated to implement in practice. Five practical challenges were identified during the study based on conversations with the stakeholders, public representatives, and employees. Efforts have been made to take their views on these challenges. The main challenges are the lack of complaints about the decision-making process in the executive body and the legislature, as stipulated by the law, and the lack of understanding of democratic values in the elected representatives. Personal and political parties influence policy decisions. The main responsible person is not able to make their agendas unanimous.

In the same way, the members of the executive and assembly do not have the habit of dialogue and questioning. The mentioned challenges have been seen in the decision-making culture of the local government. The respondents' opinions about these challenges can be seen in the table below.

Table 6.2

Responses to the Challenges in Deliberative Decision-Making Practices in Local Governance (Supply Side: ER & SR)

Statement on Challenges of Deliberative Decision-making practices	Option of Responses in percentage, <i>n=109</i>				
	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
Negligence to adhere to the protocols associated with the execution and adhering of executive and assembly activities.	1	57	32	10	0
Lack of understanding of key stakeholders towards democratic values.	3	47	40	10	0
Personal and party interests influence the decisions of the municipality.	0	52	39	9	0
A key decision-makers inability to make his agenda universally accepted	0	56	43	11	0
Absence of dialogue and question culture among the members of the executive and assembly	1	57	34	8	0

Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The data represent responses from 109 participants using a five-point Likert scale: 1 = Strongly Agree, 2 = Agree, 3 = Neutral, 4 = Disagree, 5 = Strongly Disagree. Percentages are based on total valid responses for each item.

The table 6.2 data shows that most of the elected representatives and staff (more than 50%) agreed with those five challenges in the participatory decision-making culture in local governance. Procedures are established to ensure the smooth operation of both the *Executive* and *Assembly*. However, it has been observed that the prescribed procedures are not consistently adhered to during the meetings of the executive and assembly, thereby hindering the discussion process. In certain regions, representatives of the local government have been found to exercise their decision-making in authoritarian and arbitrary manner. At the local level, the promotion of party interests often takes precedence over the essential practices of discourse, dialogue, and collective consensus. It is insufficient to establish regulations and legislation to administrate local affairs merely. The crucial aspect lies in adhering to these legal provisions. Fundamental principles such as honesty, integrity, and accountability play a pivotal role in ensuring the triumph of local democracy.

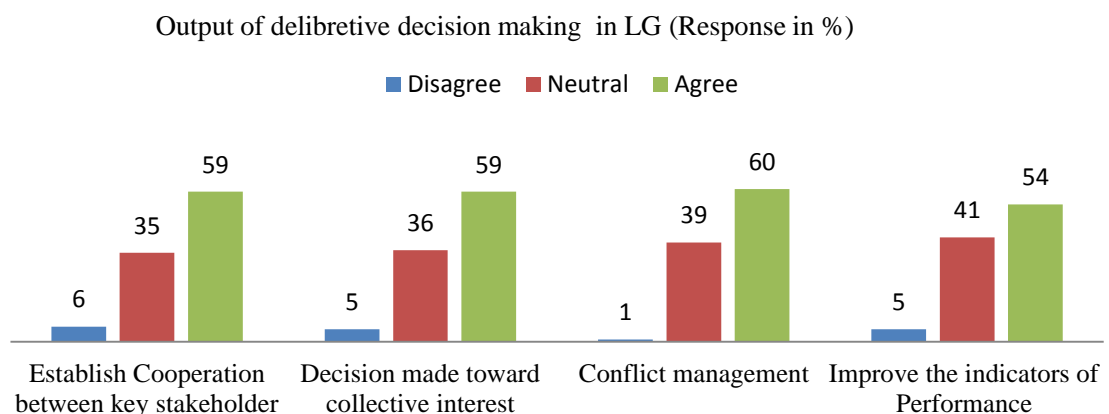
6.8 Result of Deliberative Decision

During the study, an endeavor was undertaken to ascertain whether the executive and assembly of the local government make decisions by engaging in discussions with the primary stakeholders of the local government, namely the elected representatives and employees. Before formulating the questionnaire, their perspectives were gathered through conversations and interactions with them. The responses were found mainly: coordination and collaboration among the key stakeholders through deliberation. Likewise, the decisions made by local authorities should serve the collective interest while considering individual perspectives. Any potential conflicts arising during the decision-making process would be effectively addressed.

Consequently, there would be a notable enhancement in the performance indicators of the local government's service delivery. They expected that the deliberative culture could obtain the mentioned return. Despite the mentioned expectation, it seems bitter that it has not been implemented in practice. It can be said that not being seen in behavior is a lack of SA or a lack of adherence to morals and ethics. The response to the mentioned four ideas can be seen from the data below.

Figure 6.15

Responses of Key Stakeholders toward Deliberative Decision-making Culture and its Result



Note. The figure presents the responses of key stakeholders regarding the deliberative decision-making culture and its outcomes. Values represent the percentage distribution across response three-point Likert scale categories based on the researcher's field survey ($n=109$). Primary data collected and analyzed by the researcher during the 2023 field survey.

A significant proportion, comprising more than half (54-60%) of the leaders and staff who hold key positions in local government, expressed their agreement towards implementing a deliberative decision-making culture to yield favorable outcomes in local governance. Conversely, a minority, constituting less than half a percent, harbored doubts regarding the efficacy of such a culture but still experienced positive results. Nevertheless, the attainment of crucial benchmarks in local democracy necessitates collaboration among key stakeholders, adopting collective decision-making processes, effective conflict management, and utilizing performance-based indicators.

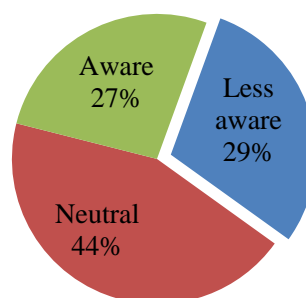
6.9 Citizen's Awareness toward LG Service Obtaining

The awareness of citizens plays a crucial role in ensuring good governance and accountability at the local government level. The active participation of citizens in local governance is contingent upon their level of education and awareness. It is imperative for citizens to have a comprehensive understanding of the services offered by the local government and the procedures involved in accessing these services. The accountability of local government officials to the public diminishes as citizens become more inquisitive. The primary duty of promoting public awareness lies with the local government, civil society, and political parties. Citizens' awareness, information, and accessibility empower them to access services. In this regard, the perspectives of both local government service providers and the recipients of these issues are outlined below.

Figure 6.16

Supply-Side Perceptions of Citizens' Awareness Regarding Service Access

To what extent do citizens possess knowledge regarding the LG services obtaining ($n=109$)



The responses the local government representatives provided regarding the citizens' awareness of service provision are depicted in the image above. The picture reveals that only a fraction of the service users, less than one-third of the total, 27 percent, are aware of the available service facility. Conversely, the experiences of other service receivers indicate that a significant majority of citizens, approximately 73 percent, possess limited knowledge about the procedures involved in accessing local government services and facilities. This data clearly highlights the prevailing concern among citizens regarding the provision of service facilities by the local government.

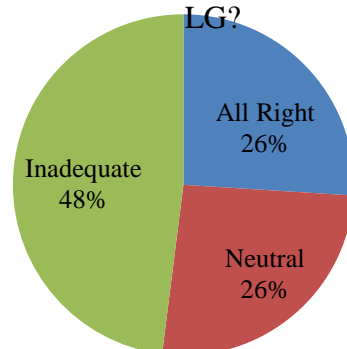
6.10 Citizens Awareness Activities

The citizens' awareness activities are a special effort to keep them informed and educated about the services offered by the local government. It also aims to empower them by providing knowledge about their rights, responsibilities, and opportunities to participate in civic processes. This awareness effort encourages a well-informed and active community. Citizen awareness activities contribute to transparency by providing information about government actions, expenditures, and decision-making processes. This transparency, in turn, fosters accountability as citizens can hold their local officials accountable for their actions and decisions. To what degree are the elected representatives and staff of local government actively informing the citizens about the programs that are financed by their respective local government? In this regard, the response to the citizen awareness activities has been depicted in the figure, which reflects the local government's supply side.

Figure 6.17

Supply-Side Responses on the Adequacy of Citizens' Awareness of Local Government Activities (n=109)

How many citizen awareness activities are conducted by the LG?



According to the data in figure 6.17, almost half (48%) of the local government key people consider the activities that are conducted by their LG is "Inadequate," while the rest is evenly divided between "All Right" and "Neutral", at 26% each. This shows that a larger proportion of local government supply side considers that the activities of citizen awareness are inadequate in the analysis compared to the responsibility of LG. It might be worth looking into the reasons behind this imbalance. LG should enhance the citizen awareness activities in their regular program.

Alternatively, if the primary duty of raising awareness among citizens lies with the local government, it begs the question of what type of awareness initiatives have been implemented by the local government. Throughout the study, an endeavor was undertaken to comprehend the perspective of citizens who avail themselves of taking service in respective ward offices, as well as to gauge the extent to which the local government prioritizes disseminating information to its constituents. Approximately 36 percent of service receiver citizens indicated that the local government occasionally organizes awareness programs. Conversely, 64 percent of respondents stated that there are no awareness programs in place regarding the procedures for accessing services from the local government.

6.11 Challenges of Service Receivers in Ward Level

The study also examined the challenges encountered by citizens when accessing services from the local government wards and municipalities. Through the pre-testing of the questionnaire, it was discovered that several key issues were raised by citizens who had received services based on suggestions provided by service users and providers. These issues include a lack of clarity regarding the service receiving process, a lack of orientation regarding ward services, apathy towards public representative employees, the complexity of the service receiving process, and difficulties faced by service users at the ward office.

Regarding the primary issue faced by the service receivers, approximately 66 percent of those who availed the services expressed their lack of awareness regarding the procedures offered by the ward and municipality. Conversely, only 34 percent acknowledged being informed about the service acquisition process. Similarly, 76 percent of the service beneficiaries reported that the ward office failed to provide

comprehensive information regarding the available service amenities to the citizens. In contrast, 64 percent of service consumers concurred that the public representatives and employees exhibited a lack of accountability towards the populace. Additionally, 60 percent shared this sentiment. The response provided by service receivers indicates that there are obstacles and issues present at the ward service center during service delivery. The main focus of SA is to effectively tackle the challenges experienced by citizens.

6.12 Evaluating Governance and Accountability Indicators in Local Government

This research examines several guiding indicators to assess the present condition of governance and accountability in local government. The compliance status of 34 provisions across 19 indicators in seven distinct thematic areas of all four local governments within the study area has been evaluated. The indicators which were developed based on the principles of good governance, accountability retention, and *Local Government Institutional Capacity Self- Assessment (LISA)*. The total cumulative score of the assessment is 55. The assessment was conducted by considering the number of points obtained by each local level out of a maximum of 55, resulting in an overall evaluation.

At the time of the research, 34 provisions have been granted, considering the comprehensive indicators of governance and accountability in the four municipalities. These indicators encompass various key aspects that reflect local governance and accountability evaluation. The seven primary assessment areas include *transparency, accountability, participation, empowerment, discussion-based decision, ethics & morality, and organization and management*. The table below presents the points acquired by each of the four local governments, which are determined by their adherence to the aforementioned primary areas and the corresponding sub-indicators and provisions.

Table 6.3*Assessment of Effective Local Governance and Accountability Indicators*

Thematic Indicator (Score)	Sub-Indicator	Total Score	Obtain Number by LG			
			LCM	BM	JRM	BRM
Transparency (7)	Information Dissemination System	5	3	5	3	4
	Public Income and Expenditure	2	1	2	1	2
Accountability (15)	Public Hearing	4	1	1	0	2
	Grievance Management System	3	0	0	0	0
	Public Audit\Community Audit	3	2	2	2	2
	Citizens Charter	2	0	1.5	1	0.5
Participation (10)	Citizens Engagement	3	3	2	2	2
	Participatory Planning Process	4	3	4	4	4
	Participatory Monitoring	3	2	0	1	2
Empowerment \Capacitating (9)	Conduct Citizen Awareness Program	2	1	1	1	1
	Capacity Enhance Training for ERs	2	1	1	1	1
	Capacity Enhance for ASs	2	1	1	1	1
	Program for Women and Dalit	2	1	1	1	1
Deliberative System (11)	Participatory Decision-making practices in Executive Body	3	2	2	2	2
	Participatory Decision-making practices in Assembly	2	2	2	2	2
	Function of Subject Committee	3	1	2	2	1
	Regular Review Meeting Between ER & ASs	3	1	2	1	0
	Ethics and Morality (3)	Obligation of Ethical Value	3	1	2	2
Organization and Management (4)	O & M Report, CDP	4	1	2	3	2
Total Obtain Score		55	27	34.5	30	31.5
Score in Percentage		100	49.09	60.90	54.54	57.27

Note. Primary data collected and analyzed by the researcher during the 2023 field survey. LCM=Lamki Chuha Municipality, BM=Bhajani Municipality, BRM=Bardagoriya Rural Municipality, JRM= Joshipur Rural Municipality. The above-mentioned seven areas, 19 indicators and 34 provisions have been decided based on local governance, accountability theory and institutional assessment adopted by the local government of Nepal. While evaluating, based on the facts and evidence available in the concerned municipality, the organizational check- list was used. Based on the compliance of various provisions out of a total of 55 score, it indicates the extent to which all four municipalities have complied with 19 sub-indicators in seven different thematic areas and how accountable they are to the people.

The above-mentioned evaluation table 18 shows the results of the four local levels of governance and accountability in terms of performance. Among the

mentioned four municipalities, Bhajani Municipality has the highest score of 33.5 out of a total of 55 points, Bardagoriya Rural Municipality 31.5, Joshipur Rural Municipality 30 points, while Lamki Chuhan Municipality only 27 points. There is no big difference in the marks obtained by the three municipalities. The municipality with the highest score achieved an average of approximately 60 percent, whereas the municipality with the lowest score received less than 50 percent. Overall, three out of the four local governments demonstrate a commendable level of adherence to governance and social accountability, while the municipality with the lowest score exhibits a weak state in this regard. The evaluation of institutions reveals that the evidence and facts supporting the performance of the local government SA standards are lacking. In the aforementioned 19 indicators, both high and poor adherence indicators have been taken into consideration.

Compliance Indicators: Participatory Planning Process, Discursive Decision in Executive and Assembly, Public Income and Expenditure and Public Audit.

Average Level of Adherence Indicators: Information Dissemination System, Citizen Engagement, Capacity Enhancement and Program for Dalit and Women.

Poor Adherence Indicators: Grievance Management System, Citizens Charter, Participatory Monitoring, Public Hearing, Conduct Citizen Awareness Program, Regular Meeting Between ER & AS, Obligation of Ethical Value and Organization and Management Report.

The assessment reveals that local governments in study area are moderately performing in transparency and participation, but are critically weak in accountability, empowerment, and organizational effectiveness. While some democratic mechanisms like participatory planning are functioning well, the absence of effective grievance management, weak citizen charters, and inadequate empowerment programs highlight that local governance remains compliance oriented rather than citizen-oriented. To achieve effective and accountable governance, LGs must institutionalize citizen engagement along participatory planning, strengthen accountability tools, and invest in empowerment programs for marginalized groups and institutional capacity building.

6.13 Local Government Institutional Capacity Self-Assessment (LISA)

In 2020, the government of Nepal implemented a novel approach to evaluate the performance of local institutions known as 'Local-Government Institutional Capacity Self-Assessment (LISA). LISA is an online platform designed to enhance local governments' efficiency, transparency, and accountability (Government of Nepal, 2020). This tool provides local authorities with a comprehensive checklist to assess different aspects of their operations, encompassing governance systems and procedures, administrative mechanisms, fiscal systems, and service delivery systems.

There are a total of 100 indicators encompassing ten distinct broad areas, namely Governance, Organization and Administration, Annual Planning and Budgeting, Financial Management, Service Delivery Mechanism, Judicial work performance, Physical Infrastructure Development, Gender Equity and Social Inclusion, Environment Protection and Disaster Management, and Coordination and Collaboration (MoFAGA, 2020). These indicators are further categorized into result indicators (45 percent), process indicators (35 percent), and overall scenario indicators (20 percent). It is important to note that each indicator holds a weightage of one mark (Kandel, 2021). In this study, the LISA score of four local governments has been examined in the Fiscal Year 2021\2022 report of 2023.

Table 6.4

Local Government Institutional Capacity Self-Assessment (LISA) Score of Five Fiscal Years

Name of Local Government	Fiscal Year (B.S.)	Sectorial Area										
		Governance	Organization and Administration	Annual Budget and Planning Management	Finance and Economic Management	Service Delivery	Judicial Performance	Physical Infrastructure	Social Development	Environment and Disaster Mngt.	Cooperation and Coordination	Total Obtain Marks
Full Marks		9	8	11	11	16	7	13	10	9	6	100
Lamki Chuha Municipality	2080\081	8.5	4	9.75	9.75	13	7	3.5	9.5	7	1	73
	2079\080	5.5	2.5	5.5	7.5	9.5	6	4	6.25	1.5	0	48.25
	2078\079	6.75	2.5	6.25	8.25	10	5.5	6.75	2	5	0	53
	2077\078	7	5.25	6	8.25	9.5	4	8.75	7	7.25	3.5	66.5
	2076\077	5	2	4.25	3	5.75	1	2	0	0	0	23
Bajani Municipality	2080\081	8.5	4.5	9	10.5	15	7	7	7	7	1	76.5
	2079\080	8.25	8	8.75	8.75	14	6.5	7.5	9.5	5.5	3	79.75
	2078\079	8	6.25	10	10	12	7	6.25	6.5	5.5	1	72.5
	2077\078	7	4.75	5	8.75	8	7	6.5	1.75	3.5	1.5	53.75
	2076\077	-	-	-	-	-	-	-	-	-	-	-
Joshiapur Rural Municipality	2080\081	7.75	8	7.5	7.75	12.5	7	9	8.5	5	0.5	73.5
	2079\080	8	8	7.5	8.25	13.5	7	9	7.5	5	0.5	74.75
	2078\079	7	7	6	6.25	10	6	7	6.5	4.5	0	60.75
	2077\078	8.5	7	9	9.25	13	6	6.5	6.5	3	1	70.75
	2076\077	6.25	4.5	5.5	4.75	9	7	5.5	6.5	3	0	52
Bardagoriya Rural Municipality	2080\081	8.5	8	9	11	14	7	8	9.5	9	5.25	89.25
	2079\080	7	6	9	9	13	6	7	7	5.5	3	72.5
	2078\079	8.5	7	7.5	9.75	15.25	8.25	8.25	8.5	5	3.5	79.75
	2077\078	7.25	4.75	7.5	8.5	12.5	5.5	7	5.75	4.5	1.5	64.75
	2076\077	7.5	5.75	6.5	9	9.25	7	3.5	5.5	3.5	3.5	61

Note. The table presents the five-year LISA scores achieved by four local governments across ten distinct thematic areas, along with the trends observed for each specific local government. The data source is taken from the annual report (2077\078-2080\81BS) of LISA Ministry of General Administration and Federal Affairs. The MOFAGA includes the provision for LISA annually, and the local government will develop a plan and project based on LISA indicators.

The data presented in the LISA table 6.4 illustrates the performance status of ten different areas across four local levels. The Local Government Institutional Capacity Self-Assessment (LISA) offers a thorough evaluation of institutional

performance across ten governance sectors for four local governments spanning five fiscal years (2076/077 to 2080/081 B.S.). This assessment encompasses various areas including governance, administration, planning, finance, service delivery, judicial performance, infrastructure, social development, environmental and disaster management, as well as cooperation and coordination, with a maximum achievable score of 100. The trends in the five-year LISA score indicate both positive advancements and persistent difficulties in the capacity of local government institutions. Although certain municipalities have exhibited continuous improvement and high levels of performance, others display fluctuations that highlight the necessity for more effective and stable governance strategies. Concentrated efforts on the weaker sectors, particularly in the areas of environment and coordination, will be essential for comprehensive institutional enhancement and better service delivery at the local level.

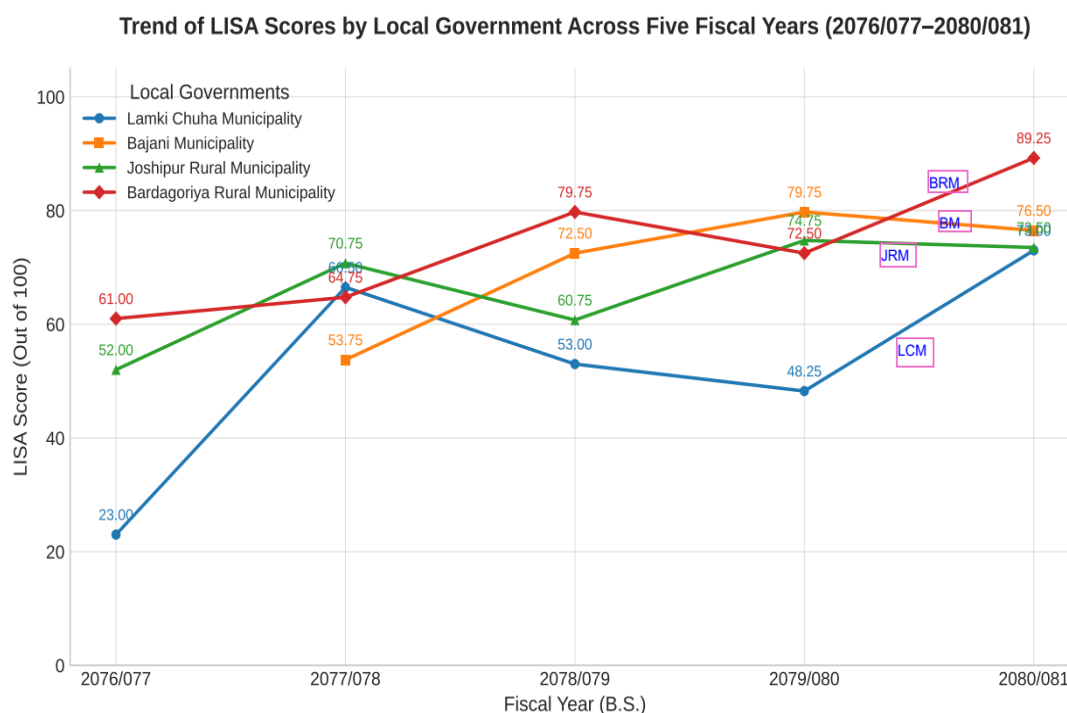
The analysis of LISA scores over five fiscal years reveals that Bardagoriya Rural Municipality consistently achieved the highest institutional capacity, marked by sustained improvements in service delivery, financial management, and infrastructure development. Bajani Municipality exhibited steady growth with some fluctuations, reflecting ongoing capacity-building efforts and partial success in implementing LISA-driven reforms. Similarly, Joshipur Rural Municipality maintained relatively stable and high performance, indicating consistent institutional capacity across governance sectors. In contrast, Lamki Chuha Municipality, despite demonstrating significant improvement after an initially low score, experienced notable fluctuations, highlighting challenges in sustaining reforms and underscoring the need for more targeted interventions.

LISA serves as a self-assessment tool. It relies on progress and paper-based evidence assessments. When we examine the evidence observed, the indicators of LISA sometimes contribute solely to the score rather than reflecting actual practices. The document-based evidence is often not evident in real-world applications. Likewise, a high LISA score may not correlate with other third-party assessments, such as performance scores and financial assessment scores of local governments. Similarly, the scores from institutional observation checklists do not align with the LISA score. The self-assessment mechanism of LISA has the potential to enhance the validity and reliability of its scores, which can be secured by local government. Conversely, the scores that local government assigns as high may not be reflected in

governance outcomes and service delivery observed at the field level. This presents another critical issue regarding LISA within local government.

Figure 6.18

Trend of LISA Scores by Local Government across Five Fiscal Years



Note. The data derived from the ministry of general administration and federal affairs 2080. Figure 6.18 illustrates the trend of LISA scores achieved by the four local governments. The trends of the LISA (Local Government Institutional Self-Assessment) scores over a span of five fiscal years demonstrate diverse patterns of institutional development among the four chosen local governments, Lamki Chuha Municipality, Bajani Municipality, Joshipur Rural Municipality, and Bardagoriya Rural Municipality.

Bajani Municipality, in contrast, exhibited a consistently improving trend from the year 2077/078 onwards, achieving its highest score of 79.75 in 2079/080. Although the score experienced a slight decline to 76.5 in 2080/081, it continues to rank among the top performers. The absence of data for 2076/077 limits a comprehensive evaluation of its long-term trajectory; however, the three-year upward trend indicates institutional strengthening and effective integration of LISA.

Joshipur Rural Municipality demonstrated a relatively stable and strong performance over the years, starting with a score of 52 in 2076/077 and reaching a peak of 74.75 in 2079/080. A minor decrease to 73.5 in 2080/081 still signifies commendable institutional capacity. The consistent upward movement and sustained high performance imply robust internal mechanisms and governance practices.

Bardagoriya Rural Municipality has distinguished itself with the highest overall performance among the four municipalities. Beginning with a solid score of 61 in 2076/077, it increased to 79.75 in 2078/079 and achieved a peak of 89.25 in 2080/081. This upward trend indicates strong institutional leadership, consistent policy implementation, and potentially a more engaged approach to self-assessment and reform.

Importantly, the chart reveals variability in institutional capacity over time. Bardagoriya and Bajani exhibited sustained or improving trends, suggesting possible learning effects or long-term investments in governance structures. Conversely, Lamki Chuha's irregular pattern may indicate unstable institutional processes or external disruptions. While Joshipur's trend has remained commendably stable, the slight decline in 2080/081 may necessitate an investigation into emerging challenges.

6.14 Performance Measure of Local Government

The Government of Nepal has decided on the procedure 2078 to evaluate the performance of the provincial and local governments. According to the meaning and spirit of the constitution, it is expected to contribute to the implementation of the financial federalism of Nepal. The Natural Resources and Finance Management Act of 2074 has a provision that the results of this performance can be taken as a basis even when financial transfers are made to the provincial and local levels. This performance covers eight areas: financial governance, economic work system, revenue mobilization, law enforcement situation, environmental protection, development management, government management, and e-governance. Similarly, it seems that 17 main indicators with 100 marks full score have been kept for the local level. Based on the mentioned indicators, the Natural Resources and Finance Commission independently evaluates and publishes the results every year. It can also be taken as a measure of the overall performance and accountability of the local government.

Table 6.5*Performance Score of LG in three Fiscal Years*

Name of LG	Marks Obtained (Out of total 100)		
	(FY2078\79)	(FY2079\80)	(FY2080\81)
Lamki Chuha Municipality	45.27	43.51	44.4
Bhajani Municipality	41.60	47.28	47.1
Joshiपुर Rural Municipality	52.24	52.13	50.5
Bardagoriya Rural Municipality	54.46	54.63	62.7

Note. The table data derived from NNRFC Report. LG= Local Government. The information derived from the National Natural Resource and Financial Commission (NNRFC) Nepal. NNRFC evaluates the local government's performance annually. The commission independently assesses the performance at the local level using 17 different indicators, with a maximum score of 100. The mentioned local governments have obtained the marks accordingly.

The data presented in table 6.5 shows the performance scores of four local governments in the Kailali district over three fiscal years. The performance scores of the four local governments over three fiscal years reveal notable differences. Bardagoriya Rural Municipality consistently achieved the highest scores, with a significant rise in FY 2080/81, indicating strong governance and development progress. Joshipur Rural Municipality maintained stable but slightly declining performance, suggesting steady institutional capacity with minor setbacks. Bhajani Municipality showed improvement in FY 2079/80 but plateaued afterward, highlighting the need for sustained efforts. Lamki Chuha Municipality, however, remained the lowest performer with fluctuating and weak scores, indicating ongoing challenges in governance and service delivery.

Overall, the data reflects varying levels of institutional effectiveness among the local governments. The contentious matter arises from the fact that the score obtained from the Local Government institutional Self-Capacity Assessment System (LISA) is significantly higher than the performance score. The performance evaluation was conducted by a third-party federal government independent entity. Conversely, survey data indicates that local leaders and staff members concur that the overall performance of their local government is at a satisfactory or more than

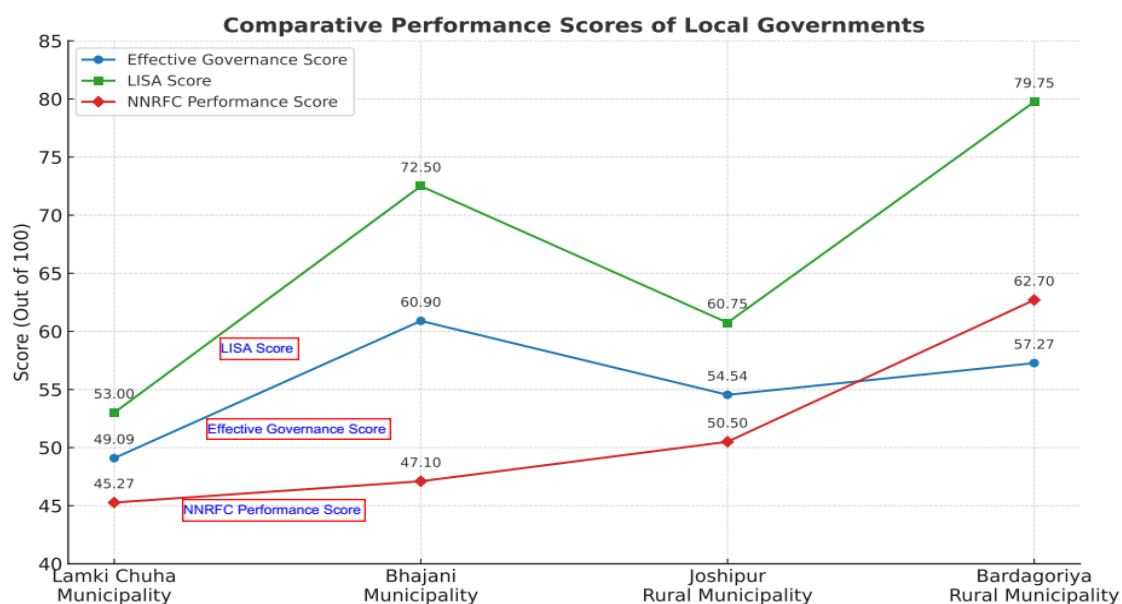
average level. This raises significant questions regarding the key stakeholders of the local government and their claims versus the actual delivery of services by the local government.

6.15 Comparative Analysis of LG Performance

To guarantee the validity and authentic reliability of local government performance scores, a cross-comparison and analytical assessment of performance data is conducted. This evaluation encompasses three distinct types of performance scores presented in a comparative figure. The first score is based on the study's own evaluation, which utilizes a composite assessment of effective governance indicators. The second score pertains to the Local Government Institutional Self-Assessment (LISA) tool, as utilized by the local governments themselves. The third score is obtained from the annual performance evaluation carried out by the Natural Resource and Financial Commission (NRFC) of Nepal. All three assessments are quantified in terms of marks achieved out of 100.

Figure 6.19

Comparative Scores of Local Government Performance (in %)



Note. The data presented in the figure illustrates the evaluations of three distinct assessments of local government performance (FY 2078\089 B.S.).

Table 6.6*Comparative Evaluation of Local Government Performance Scores*

Name of Local Government	Effective Governance Score	LISA Score	NNRFC Performance Score
Lamki Chuha Municipality	49.09	53.00	45.27
Bhajani Municipality	60.90	72.50	47.10
Joshipur Rural Municipality	54.54	60.75	50.50
Bardagoriya Rural Municipality	57.27	79.75	62.70

Note. LISA=Local Government Institutional Capacity Self-Assessment. The table presents a comparative assessment of performance scores for four local governments based on three indicators: Effective Governance, LISA, and NNRFC Performance (Fiscal Year 2021\2022). The Effective Governance composite assessment was conducted by the researcher, while LISA serves as the local government's annual self-assessment tool, and the NNRFC Performance is conducted annually by NNRFC (National Natural Resource and Fiscal Commission). All of these assessments are scored based on a total of 100 marks.

The table 6.6 data indicates the comparative analysis of performance scores across four local governments Lamki Chuha Municipality, Bhajani Municipality, Joshipur Rural Municipality, and Bardagoriya Rural Municipality. It reveals significant variation in institutional effectiveness as assessed by three distinct evaluation frameworks: the researcher-led Effective Governance assessment, the local self-assessment (LISA), and the NNRFC's national-level performance evaluation.

Bardagoriya Rural Municipality consistently outperforms its peers across all three metrics, scoring 57.27 in Effective Governance, 79.75 in LISA, and 62.7 in the NNRFC assessment. This indicates a robust institutional capacity supported by both internal confidence and external validation. In contrast, Lamki Chuha Municipality demonstrates the lowest overall performance, particularly in the NNRFC score (45.27), suggesting systemic challenges in meeting national performance benchmarks despite moderate LISA and Effective Governance scores. Bhajani Municipality shows a notable disparity between its high LISA score (72.5) and relatively low NNRFC performance (47.1), which may reflect inconsistencies in self-evaluation versus externally assessed outcomes. Joshipur Rural Municipality displays balanced and moderately strong results across all indicators, pointing to a steady, albeit less outstanding, governance performance. The variance between LISA and NNRFC

scores across municipalities also underscores potential gaps between internal assessments and national-level performance standards, raising critical questions about the objectivity and alignment of local self-assessment tools with independent evaluative frameworks.

The three performance scores for local governments Effective Governance Assessment, LISA, and NNRFC Performance provide a mix of insights that both complement and contrast with each other when it comes to understanding institutional capacity and governance quality. The Effective Governance composite score, which the researcher conducts independently, offers a fairly unbiased view by weaving together aspects like accountability, transparency, participation, and service delivery. This approach gives us a well-rounded look at governance outcomes. On the other hand, LISA serves as a self-assessment tool that often mirrors how local governments see themselves. This can sometimes lead to overly optimistic ratings or, in some cases, a more modest acknowledgment of weaknesses, depending on the local political or administrative system. Meanwhile, the NNRFC performance score is closely linked to governance compliance and annual reporting, making it more standardized. However, it tends to focus more on performance discipline rather than the participatory or qualitative sides of governance. When we compare these scores, consistent results across all three would indicate credible and comprehensive performance. In contrast, discrepancies like a higher LISA score but a lower NNRFC score, or the other way around highlight the tensions between self-perception, independent evaluations, and compliance driven performance, ultimately showcasing the complex nature of assessing local governance.

6.16 Financial Accountability of LG

The Constitution of Nepal requires the Auditor General and the Audit Act 2075 (2018) to conduct the statutory audit of all government offices at the federal, provincial, and local levels and wholly government-owned corporate bodies. This audit must be performed with careful attention to regularity, economy, efficiency, effectiveness, and propriety (Office of Auditor General Nepal, 2023). This statutory audit report performs the financial accountability of the concerned agencies.

Table 6.7*Local Government Status of Irregularity Witnessed from Audit Report*

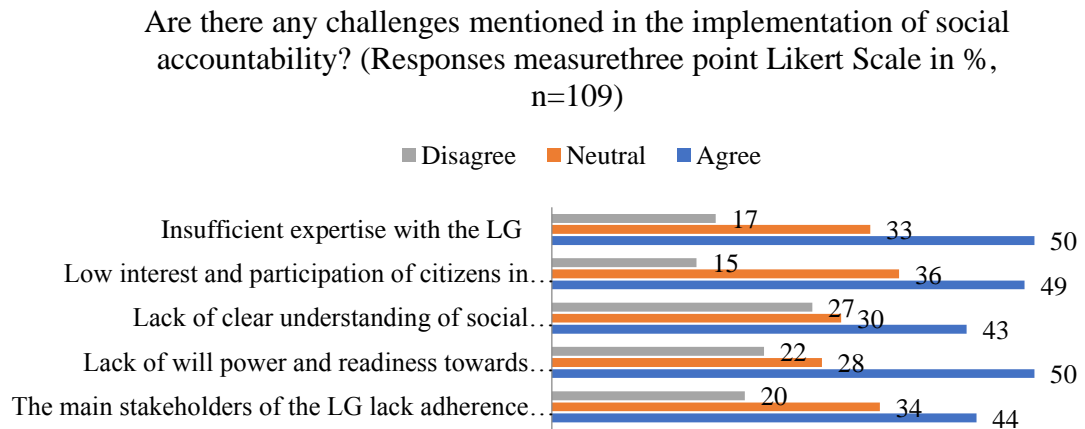
Financial Status (FY2078\79)	Name of Local Government			
	(Amount in 000)			
	LCM	BM	JRM	BRM
Total Irregularity Amount	141110	94053	38953	72741
Reimbursement Irregularities Amount	11780	18023	1498	3778
Irregular Amount	60387	27922	21638	31347
Evidence not submitted Amount	49037	37056	7657	28529
Advance Amount	19904	1532	4040	9087
Total Expenditure	1166823	822510	578016	560257
Percentage of Irregularity Amount	12.09	11.43	6.73	12.98
Percent of Reimbursement Irregularities Amount	1.00	2.19	0.25	0.67

Note. The data are driven from the annual report of Auditor General Nepal 2079 B.S.

6.17 Problems and Challenges of SA Adhering in Local Government

SA tools, aimed at enhancing transparency, participation, and responsiveness in local government, face several problems and challenges. These obstacles can hinder their effectiveness and limit their impact. Despite the considerable emphasis placed on citizen participation and engagement in development activities in Nepal's constitution (2015), LGOA, and 15th periodic development plan. Several socio-cultural constraints within society hinder meaningful citizen participation. These constraints include a lack of citizen awareness, inadequate local governance accountability, and insufficient efforts to encourage citizen engagement (Subedi & Subedi, 2021). These gaps need to be addressed to foster a more inclusive and participatory development process in Nepal (Gupta, 2021).

Concerning this matter, what are the particular limitations in implementing SA practices within local government? The researcher has gathered field-level insights from representatives and staff members. The diagram below illustrates the response to the obstacles faced in the realm of SA in local governance.

Figure 6.20*Issues Faced in Implementing Social Accountability in Local Governance*

Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The predetermined set of five statements was presented to the primary participants using a three-point Likert scale (agree, neutral, disagree) to gauge responses in terms of percentage.

6.17.1 Insufficient Expertise in LG

Half of the respondents (50%) agree that there is insufficient expertise within the LG. while a significant portion (33%) remain neutral and about 17 percent of local government key stakeholders disagreed with this statement. Field observation indicates that there is a noticeable shortage of competent personnel across various branches, resulting in a lack of proficiency in delivering professional skills. Additionally, there is a dearth of adequate training programs and workshops for both representatives and staff members. This appears to be contributing to a lack of motivation among the workforce. Consequently, the insufficiency of expertise emerges as a significant challenge in the implementation of SA practices within local government.

6.17.2 Low Interest of Citizens

Citizen involvement in local governance plays a crucial role in fostering transparency, accountability, and efficient decision-making. However, the accountability of local government heavily relies on the interest of citizens. On the service providers' side, about 49 percent of the respondents agreed with the low interest of the citizens in SA

practices. It indicates that the low interest of citizens makes low participation in SA affairs.

6.17.3 Lack of Understanding of SA

Local government leaders and staff need to have a solid grasp of social accountability (SA) knowledge and practices. Having a clear understanding of SA can greatly enhance the design of public services. When local representatives recognize the significance of citizen feedback, they can utilize it to enhance service delivery and ensure that the community's actual needs are met. So, how well do the observed local government staff and representatives understand SA? According to the survey, around 43 percent of respondents agreed that there is a lack of clear understanding of SA, while 30 percent remained neutral about their knowledge of SA. These findings suggest that a majority of local government representatives and staff may not fully comprehend the principles and concepts of SA.

When leaders and staff understand this concept, they can create mechanisms that allow citizens to actively participate in governance, making them partners in local development. Insufficient training and capacity-building programs for local government leaders on SA may result in a lack of skills to implement effective community engagement strategies. A clear understanding of SA is essential for local government leaders and staff to foster good governance, community empowerment, trust, and sustainable development. It ensures that governance processes are responsive, transparent, and oriented towards the well-being of the local population.

6.17.4 Lack of Willpower

The lack of willpower among key personnel in local government to implement accountability practices can have significant consequences for governance, transparency, and overall effectiveness. Several factors may contribute to this lack of willpower, and addressing them is crucial for fostering a culture of accountability. Fifty percent of the respondents agreed that the local government key persons have low willpower and readiness to implement effective governance activities. On the other hand, 28 percent of respondents are neutral about this matter. The field-level observation shows that low willpower and readiness toward SA is another challenge for local government. What does the local government key person, staff and elected leaders feel? How can we face the challenges?

6.17.5 Moral Values

Moral values in local governance involve ethical considerations and principles that guide the behavior of individuals and institutions within the context of local government. These issues can vary depending on the specific circumstances and cultural context, but there can be some common moral issues in local governance. To tackle these ethical dilemmas, it is essential to embrace ethical leadership, uphold transparency, ensure accountability, and prioritize the welfare of the community. By placing these values at the forefront, local governments can cultivate trust and actively contribute to the overall improvement of the society they are dedicated to serving. How did the representatives of the observed local government take the moral values? About 44 percent of the respondents said that ethical value in their local government is a major challenge. Likewise, 34 percent did not answer, while only 20 percent said there was no moral value challenge. The provided response suggests that adherence to moral and an ethical principle in the day-to-day operations of local governance is a challenge, serving as the basis for social responsibility.

6.18 Effectiveness of Local Governance and Service Delivery

The efficiency of local government and service provision can differ greatly based on several factors, such as governance systems, adherence to social responsibility, available resources, administrative capabilities, citizen involvement, and thoughtful decision-making. As Bevir (2007) indicates, democracy is often regarded as one of the most effective ways of governing, as it guarantees and fosters justice, equality, liberty, and fraternity. To achieve optimal outcomes under this system, people must remain vigilant. Does the democratic system fully reflect the local governance in Nepal? Nonetheless, putting democratic theory into practice has proven to be challenging due to ongoing disagreements about the precise interpretations of these shared terms.

Conversely, the effective implementation of local democracy relies on the principles of the rule of law, accountability, and deliberative norms. According to Bovens (2007), accountability refers to the connection between an individual or entity and an authority where they are obligated to clarify and defend their actions. The LGOA-2017, which serves as the local government umbrella act in Nepal, has effectively incorporated the standards and principles of governance and

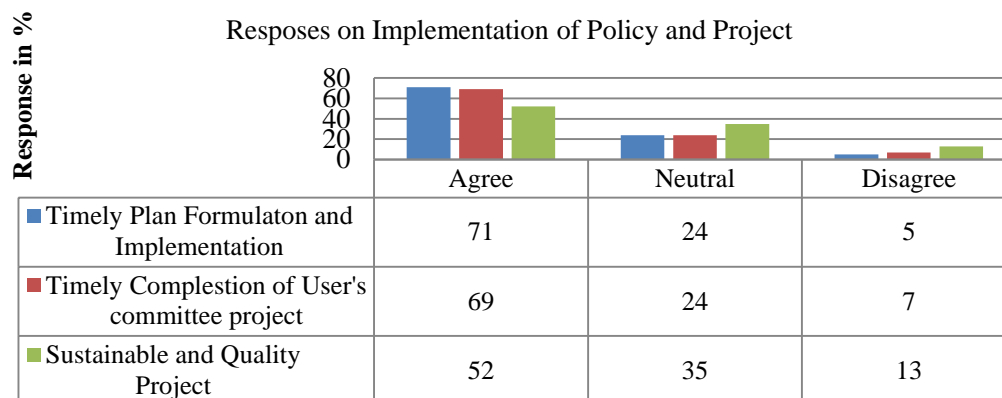
accountability. What are the sentiments of the local government authority's personnel and representatives regarding the efficacy of local governance and service delivery? The independent variables, such as SA and deliberative decision-making are observed with the predefined variable of effective local governance and service delivery. The opinions of the service provider have been measured about the key indicators of effective governance, including timely implementation of policies and plans, performance of LISA indicators, service delivery, and citizens' satisfaction, the dependent variables. In oral responses, a majority (approximately 60%) of key personnel in local government agreed that their service delivery is effectively contributing to local governance. However, around 40 percent of them expressed disagreement or neutrality regarding the significance of local governance.

6.19 Implementation of Development Policy and Plan

The Local Government Operational Act of 2017 stipulates that local governments are required to prepare and execute periodic and annual development plans within their jurisdiction. It is crucial for the local government to timely formulate policies and ensure their implementation to effectively carry out their responsibilities. This research aims to explore the perspectives of both elected representatives and employees on the potential challenges that may hinder the timely completion of the construction and implementation of the plan. The level of involvement of the target population in the planning process and the popularity of the plan are also important factors to consider. Additionally, it is essential to assess whether the plans have been executed within the designated time frame. The completion of plans within the specified time frame is contingent upon the cooperation of the consumer committee and contractor. Furthermore, the feedback from stakeholders regarding the quality of the completed plans has been gathered for evaluation.

Figure 6.21

The State of Policy Planning and Implementation within the Time Limit



Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The data presented in the table illustrates the feedback provided by participants regarding the punctual execution of policies and plans, using a three-point Likert scale. The responses were quantified as a percentage across the three available options (n=109).

The figure 6.20 data reveals that a significant 71 percent of the respondents indicated that the local government's plans and programs were executed within the designated time frame, with approximately 24 percent expressing neutrality, and a mere 5 percent in disagreement. Likewise, 69 percent concurred that the consumer committee's proposed plan was successfully carried out within the stipulated time frame. It appears that a majority (52 percent) are in agreement regarding the sustainability of affluent individuals' plans.

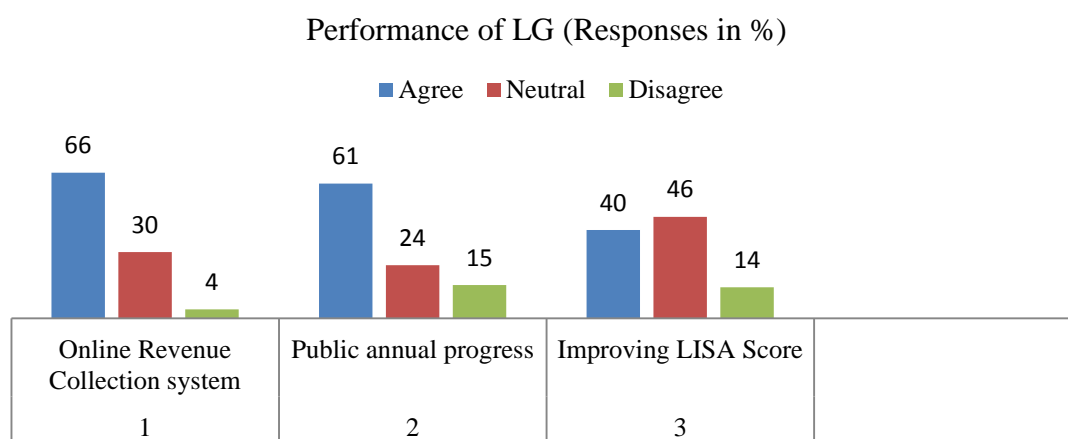
6.20 Performance of Local Government

Evaluating the performance of local government entails the assessment of various components. This research has focused on examining the specific dependent variables related to governance and revenue collection systems, public annual progress, and the comprehensive evaluation tool known as LISA. The online revenue collection system serves as an indicator of the overall financial management practices. Similarly, the publication of the local government's annual progress report is a crucial factor that reflects the overall effectiveness of the local government. On the other hand, the Local Government Institutional Self-Capacity Assessment (LISA) is a framework that encompasses ten thematic areas and one hundred indicators to gauge the overall performance of the local government, with a maximum score of 100. The data

gathered from key stakeholders revealed that a majority of respondents, 66 percent and 61 percent respectively, acknowledged the presence of an online revenue system and the regular publication of the annual progress report by the local government. In contrast, less than 40 percent of respondents expressed disagreement regarding the enhancement of the LISA score for the local government.

Figure 6.22

The Status of Local Government Performance



Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The three assertions formulated according to performance metrics were assessed using a three-point Likert scale, which included options for agreement, neutrality, and disagreement in percentage. The total number of respondents taken from 109 by the supply side.

6.20 Service Delivery

The state of local government governance can be assessed from the state of service delivery. To what extent are the citizens effectively receiving services from their local government? In this study, an attempt has been made to understand the situation of service delivery, especially three aspects of easy distribution of social security allowance, implementation of plans based on local people's demand, and the perception of the situation of proportional development plans in all wards.

In this regard, when taking feedback from the main stakeholders, 60 percent agreed that social security is effectively distributed, 33 percent remained neutral and 7 percent disagreed. Similarly, regarding the implementation of the plan based on citizens' demand, 60 agreed, while the remaining 31 percent were neutral and 9 percent disagreed. 58 percent of the respondents agreed, 16 percent disagreed, and 26 percent were neutral. Looking at the response to the three aspects related to the

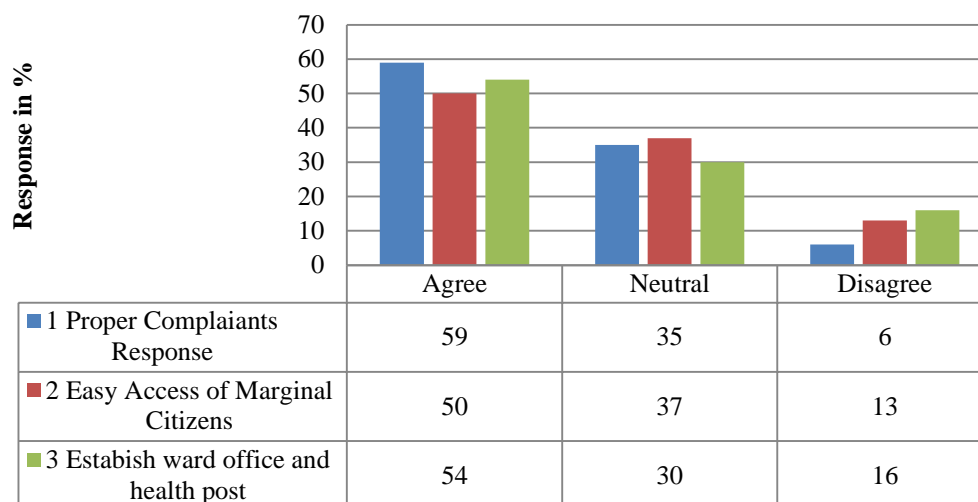
service delivery of these mentioned local governments, it seems positive. But in this context, the perception of the party receiving the service can also be important.

The assessment of local government governance can be determined by evaluating the state of service delivery. It is crucial to examine the effectiveness of citizens receiving services from their local government. This study aims to comprehend the condition of service delivery, focusing on three key aspects: the ease of distributing social security allowances, the implementation of plans based on the demands of local residents, and the perception of proportional development plans in all wards.

To gather response from the primary stakeholders, their opinions were sought regarding these aspects. The results indicated that 60 percent of the respondents agreed that social security allowances were effectively distributed, while 33 percent remained neutral and 7 percent disagreed. Similarly, in terms of implementing plans based on citizens' demands, 60 percent agreed, 31 percent were neutral, and 9 percent disagreed. Furthermore, 58 percent of the respondents agreed with the perception of proportional development plans, 16 percent disagreed, and 26 percent remained neutral. Overall, the responses regarding the service delivery of these local governments appear to be positive. However, it is important to consider the perspective of the recipients of these services as well.

6.21 Address to Citizen Demand

The level of satisfaction that citizens experience with local government services plays a crucial role in shaping public trust and confidence in the government. A positive experience with services leads to a higher level of trust in local government institutions and a belief in their capacity to effectively meet the needs of the community. The legitimacy and accountability of local government institutions are bolstered by high levels of satisfaction among service receivers. When citizens are satisfied, they are more inclined to perceive their government as legitimate representatives and are more likely to offer support for government initiatives and policies. In this context, an attempt has been made to get feedback from the representatives and employees of the local government about the response to citizens' demands and satisfaction of the citizens with their service delivery.

Figure 6.23*Responsiveness of Local Governments to Citizens' Demands*

Note. Primary data collected and analyzed by the researcher during the 2023 field survey. The key person of the local government was asked to provide their input on the predefined three statements regarding addressing the demands of citizens. The responses were measured using a Likert scale consisting of three points: agree, neutral, and disagree. The results were then presented in a percentage format about 109 respondents of supply side.

According to the survey results, a significant majority of 59 percent of respondents acknowledged that the local government effectively addressed the complaints of citizens. In contrast, 35 percent remained neutral on the matter, and 6 percent disagreed. Similarly, half of the respondents, accounting for 50 percent, agreed that marginalized citizens have access to local government services. The remaining 50 percent were divided between those who were neutral and those who disagreed. Furthermore, 54 percent of respondents believed that the Ward Office and Health Post should construct their infrastructure and commence service delivery, while 30 percent expressed neutrality on this issue. It is evident from the data that local government representatives play a crucial role in providing services to citizens.

CHAPTER VII: CONTRIBUTION OF SOCIAL ACCOUNTABILITY TOOLS TO LOCAL GOVERNANCE

The chapter explores the relationship between social accountability (SA) and effective local governance, emphasizing the influence of SA tools and deliberative decision-making on governance performance. The analysis reveals that practices like public hearings at the municipal level, systematic planning, and engagement with community-based organizations significantly enhance governance outcomes, including policy implementation, project sustainability, and service delivery. Statistical tests demonstrate positive correlations between SA variables and governance effectiveness, with tools like public information delivery showing notable influence on institutional self-assessment scores (LISA). While some factors, such as citizen participation at the ward level, show limited impact, regular coordination among officials improves transparency and responsiveness to citizen complaints. The findings underline the importance of structured SA mechanisms and participatory decision-making in fostering efficient and accountable local governance.

7.1 Association between Social Accountability Practices and Governance

Outcomes

This statistical analysis has examined the correlation and regression among the variables related to social accountability (SA) in the context of effective local governance. The study identifies two primary themes of SA, each encompassing six independent variables. The correlation test is utilized to assess the strength and direction of the relationship between pairs of variables, thereby facilitating the exploration of potential causality. In a similar vein, regression analysis investigates the relationships between a dependent variable and its independent variables. This approach seeks to understand how significantly the independent variables influence the outcomes or dependent variables of the research. By modeling these relationships, regression analysis enhances comprehension of the underlying dynamics, assists in hypothesis testing, and informs decision-making by predicting future trends based on current data.

7.1.1 Reliability of the Data

The study conducted an analysis using Cronbach's alpha test to measure the internal consistency of the scale in relation to the three themes. George and Mallery (2003)

established guidelines for evaluating the Cronbach's Alpha value in terms of internal consistency. The table below displays the Cronbach's Alpha coefficients for these three themes.

Table 7.1

Coefficient Cronbach's Alpha

Theme	Items	Cronbach's Alpha	Remarks
Social Accountability (SA)	18	0.846	Highly reliable
Deliberative Decision-Making (DDM)	18	0.781	Reliable
Effective Local Governance (ELG)	12	0.616	Poor

Note: The term SA stands for Social Accountability, encompassing six variables. DDM, on the other hand, represents Deliberative Decision-Making and encompasses six variables as well. Likewise, ELG stands for Effective Local Governance, which consists of four major variables.

The Cronbach's Alpha of SA is highly reliable (>0.8) and DDM is also reliable (>0.7) but ELG is questionable (>0.6) according to the rule of thumb George and Mallery (2003) but it is most suitable for dichotomous scale.

7.1.2 Correlation of Social Accountability and its Variables

The study evaluated the six variables of SA and their current practices. Correlation shows the interrelation between two variables. Higher the value shows the strong relation and it is vice versa. Similarly, the negative sign shows the reverse direction of value between variables. The following table shows the correlation among the variables related to SA and its variables.

Table 7.2*Correlation among the Social Accountability Tools*

		PH	PC	GM	CC	PA	COC
PH	r	1					
	Sig.	0.000					
PC	r	0.641**	1				
	Sig.	0.000	0.000				
GM	r	0.386**	0.378**	1			
	Sig.	0.000	0.000	0.000			
CC	r	0.376**	0.406**	0.452**	1		
	Sig.	0.000	0.000	0.000	0.000		
PA	r	0.330**	0.383**	0.198	0.375**	1	
	Sig.	0.000	0.000	0.039	0.000	0.000	
COC	r	0.243	0.262**	0.181	0.354**	0.460**	1
		0.011	0.006	0.059	0.000	0.000	0.000

Note: Field Survey, 2023. The asterisks denote significance at a rate of 1%. The abbreviations used are as follows: PH for Public Hearing, PC for Public Communication, GM for Grievance Management, CC for Citizen Charter, PA for Public Audit and COC for Code of Conduct.

The provided table 7.2 presents the correlation between various variables. The correlation coefficient between PH and PC is 0.641, indicating a moderate positive relationship between them. The p-value of 0.000 suggests that this correlation is statistically significant ($p < 0.05$). Similarly, the correlation coefficient between PH and GM is 0.386, indicating a poor positive relationship between them. The p-value of 0.000 also indicates that this correlation is statistically significant. Likewise, the correlation coefficient between PH and CC is 0.376, indicating a poorly positive relationship between them. The p-value of 0.000 confirms the statistical significance of this correlation. Additionally, the correlation coefficient between PH and PA is 0.33, indicating a poorly positive relationship between them. The p-value of 0.000 further supports the statistical significance of this correlation.

The positive correlation between PC and other variables is weak, however, the p-value suggests that the relationship is statistically significant (< 0.000). Similarly, the correlation between GM and other variables is weakly positive, with a p-value less than 0.05. Likewise, the correlation between CC and other variables is weakly positive, with p-values less than 0.05, except for COC, indicating that the correlation between GM and COC is not statistically significant. The data also reveals a weak positive correlation between PA and other variables, but the p-value indicates that the relationship is statistically significant (< 0.000). Similarly, the correlation between

COC and other variables is weakly positive, but the p-value suggests that the relationship is statistically significant (<0.000).

The table illustrates varying degrees of positive correlation among the dimensions of SA tools. The most robust correlation exists between Public Hearing (PH) and Public Communication (PC) at a correlation coefficient of 0.641, indicating that effective Public Hearings are likely to result in improved Public Communication and vice versa. Although all correlations are positive, several are weak (correlation coefficients below 0.5), signifying that while the variables generally increase together, the connections are not strong. All identified correlations are statistically significant, with p-values below 0.05, indicating that these results are not merely coincidental.

7.1.3 Correlation of Deliberative Decision Making and Its Variables

Deliberative decision-making practices indicate the level of accountability within local governance. The research aims to examine the six deliberative practices of local government. A higher value signifies a strong relationship between the variables, while a lower value indicates a weak relationship. The table illustrates the correlation among the variables.

Table 7.3

Correlation between Difference Dimensions of Deliberative Decision-Making Process

Dimensions		Deliberative assembly	Deliberative executive	Participatory planning	Deliberative subjective committee	Participatory monitoring	Interaction between ER and Staff
Deliberative assembly	r	1					
	Sig.						
Deliberative executive	r	0.577	1				
	Sig.	0.000					
Participatory planning	r	0.363	0.338	1			
	Sig.	0.000	0.000				
Deliberative subjective committee	r	0.308	0.278	0.255	1		
	Sig.	0.000	0.000	0.000			
Participatory monitoring	r	0.353	0.383	0.267	0.213	1	
	Sig.	0.000	0.000	0.005	0.026		
Interaction between ER and Staff	r	0.178	0.193	0.099	0.321	0.255	1
	Sig.	0.065	0.045	0.306	0.001	0.007	

Note: Field Survey, 2023, “r” refers to correlation coefficient, “sig.” refer to p-value

The table 7.3 shows that the correlation between deliberative assembly and deliberative executive is moderately positive (0.641) with the p-value of 0.000 which

indicates that the correlation is significant. Similarly, the correlation between deliberative assembly and participatory planning is poorly positive (0.363) with a p-value of 0.000 which indicates that the correlation is significant. Likewise, the correlation between deliberative assembly and deliberative subjective committee is poorly positive (0.308) with a p-value of 0.000 which indicate that the correlation is significant. The data in table shows that the correlation between deliberative assembly and participatory monitoring is poorly positive (0.353) with a p-value of 0.000 which indicates that the correlation is significant. Likewise, the correlation between deliberative assembly and interaction between ER and staff is poorly positive (0.178) with a p-value of 0.065 which indicates that the correlation is not significant.

The data in table shows that the correlation of deliberative executive with participatory planning, deliberative subjective committee, participatory monitoring are poorly positive and the p-value indicate that these relations are significant but the correlation with interaction between ER and Staff are not significant. Similarly, the correlation of participatory planning with deliberative subjective committee and participatory monitoring have poorly positive and the p-value indicate that these relations are significant but the correlation with interaction between ER and Staff is not significant. The data in the table also shows that the correlation of deliberative subjective committee with participatory monitoring and interaction between ER and Staff are poorly positive and the p-value indicates that these relations are significant.

7.2 Effective Local Governance

The study focuses on the relationship between social accountability, deliberative decision-making, and effective local governance. The effectiveness of local governance is measured through four thematic areas of effective local governance: progress of plan implementation, status of local government performance, service delivery, and citizen satisfaction level. The correlation of the variables among effective local governance has been analyzed in the table below.

Table 7.4*Correlation between Different Elements of Effective Local Governance*

Dimensions		Policy plan and implementation	Performance status	Service delivery of LG	Satisfaction level
Policy plan and implementation	r	1			
	Sig.				
Performance status	r	0.061	1		
	Sig.	0.529			
Service delivery of LG	r	0.033	0.397	1	
	Sig.	0.733	0.000		
Satisfaction level	r	0.137	0.213	0.345	1
	Sig.	0.156	0.026	0.000	

Note: Field Survey 2023, “r” refers to correlation coefficient, “sig.” refer to p-value

The information presented in table 7.4 indicates that the relationship between policy planning and implementation, and the service delivery of local government, as well as satisfaction levels and performance is characterized by a poor positive correlation. However, the p-value suggests that this relationship lacks statistical significance. Similarly, the correlation of performance status with service delivery of local government and satisfaction level is poorly positive but p-value shows that the relation is significant. The data in the table shows that the correlation between service delivery and satisfaction is poorly positive but the relation is significant.

7.3 Correlation between Independent and Dependent Variables

The independent variables in this study are social accountability (SA) and deliberative decision-making (DDM), while effective local governance serves as the dependent variable. Therefore, the effectiveness of local governance is directly influenced by social accountability, resulting in efficient service delivery to citizens. The table presented in this study examines the correlation between the independent and dependent variables in the context of local governance.

Table 7.5*Correlation between Independent and Dependent Variables*

Dimensions		Social accountability	Deliberative decision-making process	Effective Local Governance
Social accountability	r Sig.	1		
Deliberative decision-making process	r Sig.	0.447** 0.000	1	
Effective Local Governance	r Sig.	0.433** 0.000	0.448** 0.000	1

Note. Field Survey, 2023; note: “r” refers to correlation coefficient, “sig.” refer to p-value

The data in table 7.5 shows that the correlation of SA and deliberative decision-making process is 0.447 with p-value of 0.000 indicating that the correlation is significant. The correlation between effective local governance and SA is 0.433 with the p-value of 0.000. It indicates that the correlation is significant. Likewise, the correlation between effective local governance and deliberative decision-making process is 0.448 with the p-value of 0.000. It indicates that the correlation is significant. The test statistics shows that there is significant relation between effective local governance with SA as well as deliberative decision-making process.

The analysis demonstrates significant positive correlations between the variables studied. Social accountability (SA) and deliberative decision-making (DDM) demonstrate significant relationships with effective local governance, evidenced by correlation coefficients of 0.433 and 0.448, respectively, along with p-values of 0.000, which signify a high level of statistical significance. Additionally, there is a significant correlation between SA and DDM ($r = 0.447$, $p = 0.000$). These results suggest that enhancing SA and fostering deliberative decision-making processes are likely to improve the effectiveness of local governance, leading to more efficient service delivery to citizens.

7.4 Factors Associated with Effective Local Governance

Effective local governance is considered the dependent variable in this study. The effectiveness of the local governance system is measured through various indicators, including the performance of local governments, citizen satisfaction, and service delivery. The dependent variable local governance effectiveness is influenced by different independent variables, which are grouped under six variables related to SA tools and six variables pertaining to the deliberative decision-making processes of local governments. Inferential statistical analysis, specifically simple linear regression, is employed to evaluate the statistical significance of these independent variables in association with the effectiveness of local governance. The results of these regression models are presented in the tables below.

Linear regression analysis plays a vital role in research by offering a reliable approach to comprehend and measure the relationships among various variables. By modeling the linear relationship between a dependent variable and one or more independent variables, the findings of the research can predict outcomes, identify key influencing factors, and test hypotheses about causal relationships. This method is particularly valuable because it allows for the control of confounding variables, enabling a clearer interpretation of the data. Furthermore, linear regression provides statistical methodologies to evaluate the significance and robustness of these relationships, enabling researchers to formulate valid conclusions and make well-informed decisions. Its adaptability and capacity to yield insights into intricate data render linear regression a crucial instrument across diverse research domains, including social sciences or governance issues.

The assertion that effective local government service delivery is intricately linked to governance and SA is well-founded. SA entails the engagement of community members in the oversight and assessment of local officials and institutions, thereby ensuring their operations are conducted with transparency, responsibility, and in alignment with public interests. This form of accountability can be realized through several methods, including public hearings, information dissemination, participatory planning, and collaborative decision-making processes. By promoting enhanced transparency and accountability, SA within local government

significantly contributes to the improvement of both the effectiveness and credibility of local governance.

7.4.1 Effect of Public Hearing and Participatory Planning on Policy Execution

This regression model examines the effect of public hearing practices and participatory planning tools on the timely formulation and implementation of policy plans and budgets in local government. The dependent variable captures whether policy plans and budgets are formulated and implemented within prescribed time limits. The independent variables represent key dimensions of public hearing practices at municipal and ward levels, accountability outcomes, and citizen and community participation in the planning process.

By incorporating both public hearing related and participatory planning related indicators, the model seeks to identify which tools significantly influence policy execution performance in local governments. The analysis provides empirical evidence on the relative contribution of different participatory and accountability practices to timely policy implementation. The model summary, ANOVA result and the linear regression models below interpret the independent variables with the dependent variables.

Table 7.6

Analysis of Variance and Model Summary 1

Model-1	Sum of Squares	df	Mean Square	F	Sig.
Regression	5.425	6	.904	3.215	.006 ^b
Residual	28.685	102	.281		
Total	34.110	108			

Note. The researcher estimating based on data of field survey, 2023. The ANOVA results indicate that the regression model is statistically significant, $F(6, 102) = 3.215$, $p = .006$, suggesting that public hearing practices and participatory planning variables jointly explain a significant proportion of the variance in the timely formulation and implementation of policy plans and budgets in local government. The detailed regression analysis and causal relationship are presented in Table 7.7

Table 7.7*Estimated Result of Regression Analysis*

Dependent Variable: *Plan Policy Budget Implemented within Time in Local Government.*

Variables (n=109)	Coefficients	SE	t	P-value
Constant	2.923	.398	7.337	.000
PH has been followed at the municipal level	0.158	.069	2.275	.025
PH has been followed at ward level	.011	.068	.161	0.872
PH makes local government accountable	.124	.079	1.577	.118
Followed prescribe steps of annual plan formation	.086	.078	1.098	.275
Citizen's participation in ward level planning process	.183	.085	2.150	.034
CBOs participation in annual planning process	.166	.095	1.747	.084

R Square = .159

Note. Field Survey, 2023. The PH denotes the public hearing and CBO denotes the community-based organization.

The multiple regression model estimating timely policy plan and budget implementation in local government can be expressed as:

$$Y = 2.923 + 0.158X_1 + 0.011X_2 + 0.124X_3 + 0.086X_4 + 0.183X_5 + 0.166X_6 + \epsilon \dots (1)$$

Y= Plan, policy, and budget implemented within time

X₁= Public hearing followed at the municipal level

X₂= Public hearing followed at the ward level

X₃= Public hearing makes local government accountable

X₄= Followed prescribed steps of annual plan formation

X₅= Citizens' participation in ward-level planning

X₆= CBOs' participation in annual planning

ε= Error term

The regression results indicate that the model explains 15.9% of the variance in the timely formulation and implementation of plans, policies, and budgets ($R^2 = .159$), suggesting a modest but meaningful explanatory power. Among the predictors, public hearings at the municipal level ($B = .158, p = .025$) and citizens' participation in ward-level planning ($B = .183, p = .034$) have statistically significant positive effects. This implies that higher-level public engagement and direct citizen involvement contribute to more timely policy execution in local government.

Other variables including ward-level public hearings, perceived accountability outcomes, adherence to prescribed planning steps, and CBO participation do not show statistically significant effects at the 5% level, although CBO participation demonstrates a marginal positive association ($p = .084$). The positive but insignificant coefficients for procedural compliance and accountability suggest that these mechanisms alone may not be sufficient to ensure timely implementation. Overall, the findings highlight that municipal-level participatory forums and active citizen engagement are more influential for timely policy and budget execution than formal procedures or organizational participation alone, while broader institutional and administrative factors likely account for the remaining unexplained variation.

7.4.2 Participatory Decision-Making and Performance Outcomes

The results of the ANOVA demonstrate that the regression model, which investigates the impact of participatory planning and executive decision-making practices on the enhancement of local government performance, is statistically significant, $F(6, 101) = 2.692, p = .018$. This finding implies that the selected predictors collectively influence municipal performance. They include citizen and community-based organization (CBO) participation in planning, adherence to planning protocols, the frequency and deliberation of executive meetings, and transparency through public the decisions. Together, these factors explain a substantial portion of the variance in perceived improvements in local government performance outcomes. The significance of this model affirms the overall appropriateness of the explanatory variables in evaluating the connection between participatory governance practices and the performance of local government.

Table 7.8

Analysis of Variance and Model Summary 2

Model-2	Sum of Squares	df	Mean Square	F	Sig.
Regression	7.204	6	1.201	2.520	.018 ^b
Residual	45.046	101	.446		
Total	52.250	107			

Note: Researcher estimation based on data of field survey, 2023. This table displays the results of the Analysis of Variance (ANOVA) for Model 2. This model is statistically significant, $F(6, 101) = 2.520, p = .018$, indicating that the predictors collectively explain a significant portion of the variance in municipal performance improvement. Table 7.9

Table 7.9*Estimated Result of Regression Analysis*

Dependent Variable: <i>Local Government Performance (LISA Score)</i>				
Variables (n=109)	Coefficients	SE	t	P-value
Constant	2.254	.582	3.870	.000
Executive committee meetings are held regularly	.273	.119	2.296	.024
Decisions are made after adequate discussion and debate	.083	.105	.791	.431
Decisions are regularly published on the website	.158	.096	1.648	.102
Prescribed steps are followed in annual plan preparation.	.003	.099	.034	.973
Citizens participate in ward-level planning	.101	.110	.917	.362
Community-based organizations participate in municipal planning	.331	.121	2.745	.007
R Square = .138				

Note. Field Survey, 2023. LISA indicates the Local Government Institutional Capacity Self-Assessment.

The multiple regression model predicting Local Government Performance (LISA Score) can be specified as:

$$Y = 2.254 + 0.273X_1 + 0.083X_2 + 0.158X_3 + 0.003X_4 + 0.101X_5 + 0.331X_6 + \epsilon \dots (2)$$

Where:

X₁= Executive committee meetings are held regularly

X₂= Decisions are made after adequate discussion and debate

X₃= Decisions are regularly published on the website

X₄= Prescribed steps are followed in annual plan preparation

X₅= Citizens participate in ward-level planning

X₆= Community-based organizations (CBOs) participate in municipal planning

ε= Error term

The regression results show that the model explains 13.8% of the variance in local government performance as measured by the LISA score ($R^2 = .138$), indicating a modest explanatory capacity. Among the explanatory variables, regular executive

committee meetings ($B = .273, p = .024$) and CBO participation in municipal planning ($B = .331, p = .007$) have statistically significant and positive effects on local government performance. This suggests that institutionalized decision-making forums and the engagement of organized civil society play a meaningful role in strengthening overall municipal performance.

In contrast, variables related to deliberative quality, transparency through website disclosure, procedural compliance in annual planning, and citizen participation at the ward level do not exhibit statistically significant effects. Although these factors show positive coefficients, their lack of significance implies that their influence on performance may be indirect, context-dependent, or mediated by stronger institutional mechanisms. Overall, the findings indicate that organizational participation and regular executive functioning are more influential determinants of local government performance than formal procedures or individual-level participation alone, while a substantial proportion of performance variation remains explained by other administrative, political, and contextual factors beyond the model.

7.4.3 Effect of Participatory Monitoring and Public Audit on Community-Demand Based Project

The ANOVA results show that the regression model examining the effect of participatory monitoring and public audit on community-demand-based project implementation is statistically significant, $F(6, 102) = 2.978, p = .010$. The predictors include municipal information boards, regular monitoring by the municipality and ward, citizen involvement in monitoring, compliance with public inspection, and improvements in project quality through monitoring. Together, they explain a significant portion of the variance in project implementation based on community needs. The model highlights the important role of participatory oversight mechanisms in improving the responsiveness and quality of local development projects.

Table 7.10*Analysis of Variance and Model Summary 3*

Model-3	Sum of Squares	df	Mean Square	F	Sig.
Regression	7.636	6	1.273	2.978	.010 ^b
Residual	43.594	102	.427		
Total	51.229	108			

Note Researcher estimation based on data of field survey, 2023. Model 3 is statistically significant, $F(6, 102) = 2.978$, $p = .010$, indicating that the predictors collectively explain a significant portion of the variance in community-demand-based project implementation. The detailed regression analysis and causal relationship are presented in Table 7.11

Table 7.11*Estimated Result of Regression Analysis*

Dependent Variable: Increase <i>Community-demand-based project implementation</i>				
Variables (n=109)	Coefficients	SE	t	P-value
Constant	1.725	.637	2.707	.008
Regular municipal and ward monitoring	.302	.106	2.846	.005
Monitoring improves project quality	.132	.115	1.145	.255
Citizen involvement in project monitoring	.071	.093	.758	.450
Compliance with public inspection	.141	.106	1.332	.186
Public auditing enhances project quality	.136	.119	.1.140	.257
Information boards at project sites	.260	.123	2.117	.037
R Square = .149				

Note. Field Survey, 2023. LG denotes Local Government, CBO denotes Community Based Organization,

The multiple regression model for community-demand-based project implementation can be expressed as:

$$Y = 1.725 + 0.302X_1 + 0.132X_2 + 0.071X_3 + 0.141X_4 + 0.136X_5 + 0.260X_6 + \epsilon \dots (3)$$

Where:

Y = Increase in community-demand-based project implementation

X₁ = Regular municipal and ward monitoring

X₂ = Monitoring improves project quality

X₃ = Citizen involvement in project monitoring

X₄ = Compliance with public inspection

X₅ = Public auditing enhances project quality

X_6 = Information boards at project sites

ε = Error term

The regression results indicate that the model explains 14.9% of the variance in community-demand-based project implementation ($R^2 = .149$), suggesting a modest but meaningful explanatory power. Among the predictors, regular municipal and ward monitoring shows a statistically significant and positive effect ($B = .302$, $p = .005$), highlighting the importance of continuous oversight in aligning project implementation with actual community needs. Similarly, the presence of information boards at project sites has a significant positive influence ($B = .260$, $p = .037$), underscoring the role of transparency and information disclosure in demand-driven project execution.

Other variables such as perceived improvements in project quality through monitoring, citizen involvement in monitoring, compliance with public inspection, and public auditing exhibit positive coefficients but are not statistically significant. This suggests that while these participatory and accountability mechanisms are normatively important, their independent effects on demand-based implementation may be weak or mediated through stronger institutional practices like regular monitoring and information disclosure. Overall, the findings imply that routine oversight and transparency mechanisms are more directly associated with community-responsive project implementation than participatory monitoring practices alone, and that additional contextual and institutional factors may further explain variations in project responsiveness.

7.4.4 Influence of Participatory Planning on the Sustainability of the LG Project

The ANOVA and regression results for Model 6 indicate that participatory planning practices have a statistically significant effect ($F = 5.266$, $p = 0.002$) on the sustainability of local government development projects. Although the model explains only 13.1% of the variance ($R^2 = 0.131$), it shows that adherence to the seven-step planning process ($p = 0.009$) and the involvement of Community-Based Organizations ($p = 0.019$) significantly contribute to project sustainability. Citizen participation at the ward level has a comparatively weaker effect ($p = 0.030$). These results emphasize the role of structured planning and CBO engagement in achieving sustainable development outcomes.

Table 7.12*Analysis of Variance and Model Summary 4*

Model-4	Sum of Squares	df	Mean Square	F	Sig.
Regression	8.730	3	2.910	5.266	.002 ^b
Residual	58.022	105	.553		
Total	66.752	108			

Note. Researcher estimation based on data of field survey, 2023. This table presents the Analysis of Variance (ANOVA) for a regression model with three independent variables (df = 3) and a total sample size of 109 observations (total df = 108). The model evaluates the overall statistical significance of the predictors collectively. However, the R-squared (≈ 0.131) indicates only 13.1% of the dependent variable's variance is explained, revealing modest practical utility despite statistical significance. The substantial residual variation (SSE = 58.022) confirms the model captures some patterns but leaves considerable unexplained variance, suggesting other unmeasured factors likely influence the outcome. The detailed regression analysis and causal relationship are presented in Table 7.13

Table 7.13*Estimated Result of Regression Analysis*

Dependent Variable: Sustainability of the LG development project					
Variables	Coefficients	SE	t	P-value	
Constant	1.536	0.530	2.895	.005	
LG has followed seven steps of planning process	0.264	0.100	2.646	.009	
Citizens have participated in the ward level planning process	0.057	0.117	0.484	.030	
LG has participated CBOs in planning process	0.309	0.129	2.388	.019	
R Square= .131					

Note. Field Survey, 2023. The dependent variable denotes= (Sustainability of the LG development project), and independent are: LG has followed seven steps of planning process, Citizens have participated in the ward level planning process, LG has participated CBOs in planning process.

The regression model estimating the sustainability of local government (LG) development projects can be expressed as:

$$Y = 1.536 + 0.264X_1 + 0.057X_2 + 0.309X_3 + \epsilon \dots \quad (4)$$

Where:

Y= Sustainability of the LG development project

X₁= LG followed the seven steps of the planning process

X₂= Citizens participated in the ward-level planning process

X_3 = CBOs participated in the planning process

ε = Error term

The regression analysis (4) investigates the factors influencing the sustainability of local government (LG) development projects. The model includes three independent variables: the extent to which LG has followed the seven steps of the planning process, citizens' participation in the ward-level planning process, and LG's participation with community-based organizations (CBOs) in the planning process.

The regression analysis, with an R-squared value of 0.131, indicates that the model explains approximately 13.1 unit of the variance in the dependent variable, suggesting a modest but meaningful relationship between the predictors and the outcome. The constant term is statistically significant ($p = .005$), providing a baseline value for the dependent variable when all predictors are zero. Among the independent variables, all three demonstrate statistically significant positive relationships with the dependent variable at the 0.05 level. Specifically, the adherence to the seven-step planning process has a coefficient of 0.264, indicating that for each unit increase in following this process, the dependent variable increases by 0.264 units. Similarly, the participation of Community-Based Organizations (CBOs) in the planning process shows a stronger effect, with a coefficient of 0.309. In contrast, citizen participation in ward-level planning, while significant ($p = .030$), has a much smaller coefficient of 0.057, suggesting a limited practical impact despite its statistical significance. These findings highlight the importance of structured planning procedures and CBO involvement, while the influence of citizen participation at the ward level appears to be less pronounced.

The analysis indicates that the sustainability of local government development projects is considerably improved when local governments adhere to the seven steps of the planning process and engage community-based organizations in this process. Conversely, the involvement of citizens in ward-level planning appears to have a minimal effect on sustainability based on this evaluation. Therefore, the research hypothesis has been accepted by the regression analysis. The regression results support the hypotheses that local governments' use of structured planning procedures and stakeholder involvement (both citizens and CBOs) positively affect sustainability

of the development project. While the overall explanatory power of the model is modest ($R^2 = 0.131$), the statistically significant predictors emphasize the importance of inclusive and procedural planning practices in local governance.

7.5 Summary of Regression Model Analysis

The regression analyses across Models 1–4 collectively demonstrate that social accountability tools and participatory governance practices have a statistically significant, though modest, influence on the effectiveness of local governance. Across the models, the explained variance ranges from approximately 13% to 16%, indicating that while participatory mechanisms matter, a large proportion of variation in governance outcomes is shaped by broader institutional, political, and administrative factors. The findings consistently show that municipal-level public hearings, regular executive committee meetings, citizens' participation in ward-level planning, CBO involvement, systematic monitoring, and transparent information disclosure (such as information boards) are the most influential predictors. These variables exhibit positive and statistically significant effects on policy execution, local government performance (LISA score), community-demand-based project implementation, and project sustainability, underscoring the importance of structured engagement and organized stakeholder participation.

Conversely, several variables related to procedural compliance, formal transparency, and symbolic participation including ward-level public hearings, deliberative discussion in meetings, publication of decisions, public auditing, and public inspection do not consistently yield significant effects. In some models, these variables show weak or even negative coefficients, suggesting that participation and accountability mechanisms may be implemented in a ritualistic or formalistic manner without substantially influencing outcomes. The sustainability model further reveals that adherence to the seven-step planning process and CBO participation is more impactful than citizen participation alone, highlighting the role of institutionalized planning and organized collective actors in achieving durable development outcomes. Overall, the regression results support the study's hypotheses that participatory and accountability mechanisms contribute to effective local governance, while also emphasizing that meaningful engagement, institutional capacity, and power dynamics are critical for translating participation into tangible governance improvements.

CHAPTER VIII: RESULTS INTEGRATION AND DISCUSSION

This chapter shows the mixed methods integration of combining qualitative and quantitative results of the data of the study. This approach has capitalized on the advantages of both types of realities of local governance issues about social accountabilities. Simple descriptive types of statistical results and qualitative findings are jointly displayed in the table. This chapter tries to find the pragmatic realities of operational practices of SA in local governance.

8.1 Integration of Quantitative and Qualitative Results

Explanatory sequential mixed methods research (MMR) design; data integration proves to be a robust strategy in research scenarios where preliminary quantitative findings necessitate additional investigation and clarification using qualitative data. This method needs to demonstrate the data joint display for validity of the findings (Fetters & Tajima, 2022). This sequential method collects the data in two phases. The quantitative data and analysis stand comes first then the producing qualitative data collection and making findings. In a similar way the integration of data ensures that the strengths of both qualitative and quantitative approaches are utilized effectively, leading to a more comprehensive and detailed understanding of the research problem. Therefore, before discussion and conclusion of the research step the data are merging for the integration strategy. Integrating data obtained from both approaches can corroborate the conclusions, minimize potential biases and enhance the dependability of the outcomes.

The assessment of SA within local governance is conducted using the MMR design. The variables related to the research objectives are identified deductively and then surveyed. Similarly, subjective data and information are analyzed through the deduction of quantitative variables and themes. The main research area of SA covers specific themes including accountability, information dissemination, public hearings, grievance management, citizen charters, public audits, and compliance with codes of conduct, deliberative decision-making, monitoring mechanisms, project notice boards, and participatory planning.

The themes revolved around evaluating the adherence to current practices of SA tools in local government. A quantitative survey was carried out on two

stakeholder groups: the supply side authorities (n=109) and the demand side citizens (n=402). The statements were assessed using a three-point Likert scale, while some were measured in percentages. The mixed method joint display tables showcase the quantitative results on the left side and the qualitative findings on the right side. The data and results from the quantitative aspect differ between the local government authorities (supply side) and the citizens (demand side). The local government authorities consistently assert that they are providing effective services to the local population, but the citizens who receive these services do not agree with their claims. Additionally, the perceptions of key informants regarding the themes and SA vary, with multiple interpretations that both support and oppose various issues.

8.1.1 Joint Display of Result and Findings

In an Explanatory Sequential Mixed Methods design, the research process begins with the collection and analysis of quantitative data, which is subsequently followed by the gathering and examination of qualitative data. This latter phase serves to elucidate or enhance the initial quantitative findings. A significant aspect of this methodology is the joint display, which facilitates the integration and presentation of both quantitative and qualitative results in a visually cohesive format (Fetters & Tajima, 2022). It serves as a visual tool that integrates both quantitative and qualitative data within a unified table, chart, or diagram. This approach facilitates the synthesis of these two types of data, allowing for comparative analysis and interpretation.

The issue of SA within local governance cannot be assessed through a singular perspective. Consequently, a comprehensive understanding emerges from the interplay of both types of realities, elucidating how these situations are interconnected. The straightforward descriptive results and qualitative findings are presented and analyzed in the subsequent tables.

Table 8.1*Joint Display Result about Compliance of Public Hearing in the Local Government*

Theme: Compliance of Public Hearing (PH)				<i>How is the state of public hearing compliance in the municipality and ward level?</i>	
<i>QUAN Result</i>				<i>QUAL Finding (n=18)</i>	
<i>Local government Authority</i> <i>n=109</i>				<ul style="list-style-type: none"> • "After second term election of local government, no public hearing took place as neither the staff nor the representatives showed any interest in organizing such an event"(P-1 JRM) • "There is currently no provision for a public hearing at the municipal level"(P-3Ward Chairperson JRM) • "It has come to our attention that the municipality has not conducted any public hearings in recent years"(P-14 Journalist LCM) • "Public hearings are held at both the municipal and ward levels. This fiscal year, we will also conduct the final one"(P-9 Chairperson, BGRM) • "The local government does not seem to be concerned about conducting public hearings in accordance with the law and established procedures"(P-13 Head teacher LCM) • The public hearing took place last year; however, it has not occurred yet this year. It appears that the representatives are not giving it much importance (P-16, Journalist BM) 	
Statements	Agree (%)	Neutral (%)	Disagree (%)		
PH held at Municipality level	56	14	30		
PH held at ward level	53	17	30		
PH have made local government accountable	68	15	17		
<i>Service Receiver Citizen (n=402)</i>					
Have you ever heard PH in your local government	No =80%	Yes =20%			

The table 8.1 data indicates a concerning trend regarding the compliance of public hearings (PH) in local governments. Quantitatively, only 56 percent of respondents of service providers agreed that public hearings are held at the municipal level, while 53 percent agreed and the PH held at the ward level. Additionally, 68 percent believe that public hearings make local governments accountable. However, 80 percent of service receiver citizens have never heard of public hearings in their local government, it reveals a significant gap in awareness and participation.

Based on the qualitative information provided by the key informant, it is evident that the local government failed to adhere to legal protocols in conducting public hearings. The public hearings did not align with the established rules and guidelines for public hearing procedures; rather, they appeared to be merely a

formality. The compliance of PH is not established and institutionalized at the local government level. Conversely, a significant number of elected representatives either lack interest in this matter or are unable to address the concerns raised by the public. The institutional observation checklist has indicated that the adherence to public hearing standards at the municipal or ward level is inconsistent.

Table 8.2

Information Dissemination Practices in Local Government Combine Result

Theme: Information Dissemination Practices (IDP)		<i>How many practices have been followed in relation to informing the public about the activities and information of the local government?</i>		
QUAN Result		QUAL Finding (n=18)		
<i>Local government Authority</i>	<i>n=109</i>			
Statements	Agree (%)	Neut ral (%)	Disagre e (%)	
LG has effectively delivered public information to citizen	70	20	10	<ul style="list-style-type: none"> "The rural municipality has disseminated public notices and information on notice boards located in offices, settlements, and through community leaders or watchmen."(P-2 ward secretary JRM) "Information is disseminated in the local government central and ward office. However, not all information appears to be reaching rural areas and communities "(P-6 Journalist. JRM) "During the yearly policy and budget deliberations, it is observed that leaders and delegates from certain institutions, as well as members of the civil society, are briefed and their input is considered."(P-12 Head teacher LCM)
LG has been updated website and publication	73	18	9	
Citizens have easy access to LG public information	72	21	7	<ul style="list-style-type: none"> "The task of informing local citizens about the plans and programs is unclear; common citizens are not aware of it."(P-16 Journalist, BM) "Information is posted on social media. But not all people have access to it"(P-16, BM) "Civil society organizations, mass media, and the general public do not seem to have the habit of informing the planning policies and programs of the municipality. Only the members of the executive know"(P-13 Journalist LM)
<i>Service Receiver Citizen</i>	<i>(n=402)</i>			
LG has been published the information to the citizen		No =26%	Yes =74%	

The results from both quantitative (QUAN) and qualitative (QUAL) research on Information Dissemination Practices (IDP) within the local government present a detailed overview of the efficiency of information dissemination. QUAN data

suggests that most participants perceive that the local government (LG) has successfully distributed public information to the residents (70% in agreement), kept their website and publications up-to-date (73% in agreement), and facilitated access to public information (72% in agreement). Furthermore, 74 percent of service recipients (n=402) confirm that the LG has made information available to the public. The results of the qualitative findings from the in-depth interviews (n=18) bring to light significant disparities in the dissemination of information. Some officials assert that information is distributed through notice boards and community leaders (P-2), while others note that not all information reaches rural areas (P-6). Additionally, there is a perception that the briefing and input consideration during policy and budget deliberations is limited to select leaders and civil society members (P-12), and the general public remains largely uninformed about plans and programs (P-16). Moreover, the reliance on social media for information dissemination is ineffective due to limited access (P-16), and there is a general lack of proactive involvement from civil society, mass media, and the general public in informing planning policies (P-13).

Ultimately, while the quantitative data suggests a generally positive perspective on the local government's efforts in disseminating information, the qualitative data uncovers significant gaps and challenges, particularly in reaching rural communities and ensuring broader citizen engagement and awareness.

Table 8.3

Joint Display of Result about Grievance Management Practices and Perception in Local Government

Theme: Grievance Management				<i>How much do you think the local government authorities have addressed the complaints of the citizens?</i>
QUAN Result				QUAL Finding (n=18)
<i>Local Government (LG) Authority (n=109)</i>				
Statements	Agree (%)	Neutral (%)	Disagree (%)	
The LG authority effectively handles complaints from citizens.	66	31	3	<ul style="list-style-type: none"> "The majority of complaints are dealt with, although this can vary depending on the person. The opposition has occasionally leveled accusations due to concerns about the party system."(P-3 ward chairperson JRM) "Only a small percentage of individuals' grievances receive attention, while the rest do not. This is contingent on the availability of resources, level of investment, capability, and determination (P-7 Head Teacher JRM)
The local government has a mechanism to handle citizens' complaints	52	28	20	<ul style="list-style-type: none"> "The complaints and demands of individuals who are close to or connected with local government representatives have been addressed, while the grievances of the general public have largely been ignored."(P-14 Journalist LCM)
Citizens' complaints have made the LG accountable	64	29	7	<ul style="list-style-type: none"> "The representatives' performance is inadequate, and the people's grievances are not addressed. Additionally, political bias is evident in some areas."(P-16 Journalist, BM) "Approximately 90 percent of the grievances have been resolved by our governing body and available resources. However, individuals possess elevated anticipations for prompt resolutions to all issues"(P-9, BRM) "The general perception is that LG has not accomplished anything. People have set high expectations, and their elected officials have envisioned more than what they can actually achieve with the available resources, resulting in a lack of coordination."(P-13 Head Teacher LM)
<i>Service Receiver Citizen (n=402)</i>				
LG has addressed the complaints of the people	-Properly address 9%	-Partially address 62%	-Not Address 29%	

The data from the table 8.3 highlights the perspectives on grievance management by local government authorities (LG) and service receivers. Quantitative findings indicate that 66 percent of respondents agree that the LG effectively handles complaints, while 52 percent believe there is a mechanism in place for handling these complaints. Furthermore, 64 percent think that citizens' complaints have made the LG accountable. However, qualitative findings reveal mixed sentiments. While some authorities claim that most complaints are resolved, others point out issues of political bias, inadequate performance, and the influence of personal connections on the resolution process. Additionally, among service receivers, only 9 percent feel their complaints are properly addressed, 62 percent believe they are partially addressed, and 29 percent feel their complaints are not addressed at all. Qualitatively, several respondents highlight issues such as political bias, resource constraints, and preferential treatment, with many grievances from the general public being largely ignored. This mixed data indicates disconnect between the perceived and actual effectiveness of grievance management. This discrepancy suggests a significant gap between the perceived effectiveness of grievance management and actual experiences of the citizens.

Table 8.4*The Existing Practices of Citizens Charter Placement in Local Government Data**Integration*

Theme: Citizens Charter (CC) Placement QUAN Result	Why is the citizen charter not kept in an organized manner in the center and ward office of the municipality? QUAL Finding (n=18)																
<p><i>Local government Authority</i> <i>n=109</i></p> <table border="1"> <thead> <tr> <th data-bbox="272 595 496 629">Statements</th> <th data-bbox="501 595 587 663">Agree (%)</th> <th data-bbox="592 595 699 663">Neutral (%)</th> <th data-bbox="703 595 858 663">Disagree (%)</th> </tr> </thead> <tbody> <tr> <td data-bbox="272 663 496 763">CC has placed in municipal office</td> <td data-bbox="501 663 587 696">44</td> <td data-bbox="592 663 699 696">29</td> <td data-bbox="703 663 858 696">27</td> </tr> <tr> <td data-bbox="272 763 496 797">Citizen use CC</td> <td data-bbox="501 763 587 797">52</td> <td data-bbox="592 763 699 797">37</td> <td data-bbox="703 763 858 797">11</td> </tr> <tr> <td data-bbox="272 797 496 864">CC has made accountable to LG</td> <td data-bbox="501 797 587 831">58</td> <td data-bbox="592 797 699 831">35</td> <td data-bbox="703 797 858 831">7</td> </tr> </tbody> </table>	Statements	Agree (%)	Neutral (%)	Disagree (%)	CC has placed in municipal office	44	29	27	Citizen use CC	52	37	11	CC has made accountable to LG	58	35	7	<ul style="list-style-type: none"> • "The citizen's charter is placed in the municipal office. It did not appear to be kept in the ward office. But the people do not see the citizen charter. Going directly to the office and asking the representatives and employees about the service process. Citizens need awareness for its use."(P-1 JRM) • "It was seen that the citizens' charter was kept in the center of the rural municipality, but they were not kept in the wards. It was seen that the people's representatives took it as a less priority. It is needed. It is better to take the service to the customer who can read when the service process is written on the board outside the office. (P-6Journalist JRM) • "It has been kept in the municipal office. Not kept in the ward. In this regard, the common people should also be made aware to use the citizen charter."(P-7 Head teacher JRM) • "The notices are not just posted on the board of the office, people at the community level should be given orientation and awareness. And you might have a habit of reading the notice board and the citizen charter, otherwise even putting it in front of the office will not be justified, it will only be a formality."(P-12 Social Worker, BGRM) • "There is a digital board in the center of the municipality. But it is kept inside the corner. It is not accessible to all users. Citizen Charters are not kept in most of the ward offices."(P-14 Head Journalist LCM) • "It is placed on the wall of the municipality. But it does not seem to be kept in the ward". (P-17, Social Worker BM)
Statements	Agree (%)	Neutral (%)	Disagree (%)														
CC has placed in municipal office	44	29	27														
Citizen use CC	52	37	11														
CC has made accountable to LG	58	35	7														
<i>Service Receiver Citizen (n=402)</i>																	
Have you ever seen the CC in your ward office No =53% Yes=47%																	

The data integration of quantitative and qualitative findings regarding the placement and effectiveness of the Citizens Charter (CC) in local government offices reveals several key insights. Quantitatively, the data shows that 44 percent of respondents agree that the CC is placed in the municipal office, while 29 percent are neutral, and 27 percent disagree. Additionally, 52 percent believe that citizens use the CC, 37 percent are neutral, and 11 percent disagree. Furthermore, 58 percent agree that the CC has made the local government more accountable, with 35 percent neutral and 7 percent disagreeing. Among service receiver citizens, 53 percent reported not seeing the CC in their ward office, while 47 percent have seen it.

Qualitatively, the narratives indicate that while the CC is generally placed in the municipal office, it is often not present in the ward offices. Several respondents noted that citizens are unaware of the CC or do not utilize it effectively, highlighting a need for increased awareness and orientation. For instance, a head teacher emphasized the importance of making common people aware of the CC, while a social worker pointed out that simply placing the CC in the office without community-level awareness efforts renders it a mere formality. A head journalist mentioned that digital boards are sometimes used but are not always accessible to all users. Overall, the qualitative findings suggest that the placement of the CC is inconsistent across different wards and that more efforts are needed to ensure that citizens are aware of and utilize the CC to improve service delivery and government accountability.

Table 8.5*Compliance of Code of Conduct of Local Government Authority the Joint Data**Display*

Theme: Compliance of Code of Conduct				<i>Why did the public representatives and employees not comply with the code of conduct?</i>
QUAN Result				QUAL Finding (n=18)
<i>Local Government (LG) Authority (n=109)</i>				
Statements	Agree (%)	Neutral (%)	Disagree (%)	
The executive committee has consistently convened for meetings.	72	21	7	<ul style="list-style-type: none"> "I did not find the elected representatives sitting in their offices during office hours."(P-1 JRM) "It appears that the staff adheres to a schedule, whereas the office hours of the public officials are flexible, allowing them to be available to the public at all times. (P-3 ward chairperson JRM)
Elected Representatives fully complied with the code of conduct	40	45	15	<ul style="list-style-type: none"> "There is no procedure regarding the code of conduct of the elected representatives. Adherence to the code of conduct is not necessarily applied in practice."(P-7 School head teacher JRM)
Staffs of LG fully complied with the assigned duties	48	33	19	<ul style="list-style-type: none"> "There is a kind of pride in the representatives of the people that they have come elected by the people. There is no cooperation between representatives and employees, as a result of which the code of conduct is not observed."(P-13 head teacher, LM)
Has a code of conduct for elected representatives been created in your municipality?	-Yes 40 %	-No- 60 %		<ul style="list-style-type: none"> "Compliance with the code of conduct seems to be only partially followed."(P-14, Journalist LM) "I have no knowledge of any regulations pertaining to the code of conduct. To begin with, the office manager is not present in the office on a regular basis. There is a lack of coordination and collaboration between the staff and public officials."(P-16 Journalist BM)

The compliance of the code of conduct in local government (LG) reveals significant discrepancies between quantitative and qualitative data. Quantitatively, 72 percent of respondents agree that the executive committee consistently convenes for meetings, yet only 40 percent believe that elected representatives fully comply with the code of conduct. Additionally, while 48 percent of staff is perceived to fully comply with their assigned duties, a notable 60 percent indicate that no code of conduct exists for elected representatives in their municipality. Qualitative data reinforces these findings, highlighting issues such as the absence of elected

representatives during office hours, a lack of procedural adherence to the code of conduct, and a general disconnect and lack of cooperation between representatives and staff. There is also an evident lack of awareness and enforcement of the code, as echoed by various stakeholders including journalists, school head teachers, and ward chairpersons. This partial compliance and the flexible office hours for public officials further emphasize the gap in the practical application of the code of conduct within the local government.

Table 8.6

The Joint Display about Deliberative Decision-Making Process and Its Practice in Local Government

Theme: Deliberative decision-making process (executive body) QUAN Result				<i>What is your experience with discussions and decision-making process during executive meetings, and do you believe they are as thorough as they should be?</i>
<i>Local government Authority Statements</i>				QUAL Finding (<i>n=18</i>)
<i>Local government Authority Statements</i>	<i>n=109</i>			
	Agree (%)	Neutral (%)	Disagree (%)	
EM are conducted on a regular basis	60	32	8	<ul style="list-style-type: none"> "It seems that the meeting of the executive body is limited to formality only, there is not enough discussion. I don't think that there is a fear of hearing the minority because there is a majority of one party in the executive."(P-1 JRM)
Sufficient deliberation takes place on the agenda during EM.	56	32	12	<ul style="list-style-type: none"> "Only few decisions are discussed, while many seem to be based on the majority."(P-7 Head teacher JRM)
Decision in EM are made public	44	32	24	<ul style="list-style-type: none"> "In this Rural Municipality, the concepts of minority and majority do not exist. Decision-making is based on collective discussions involving all members of the community. We ensure that everyone has the opportunity to participate in the agenda discussions."(P-9, Chairperson BRM)
Are you satisfied with deliberative decision-making process of LG	Satisfied	Neutral	Unsatisfied	<ul style="list-style-type: none"> "In the past too, it was said that the mayor had sole authority. Even in recent times, some members of the executive seem to be complaining that a single decision was made (P-
	32	57	11	

-
- "There is a procedural provision for prioritizing discussion and debate within the executive body. However, it appears that the executive authority is being wielded. The chairperson and mayor's understanding of democracy form the basis of their background. The chiefs perceive themselves as having executive authority, resulting in equal rights for everyone in the executive meeting when making decisions, and a concentration of power in the hands of a single individual or party in various areas. The practical implementation of local democracy requires time". (P-A expert former secretary Government of Nepal)
-
- 14, Journalist)
 - "In the meeting, the chairman sets the agenda, discusses it and makes a decision. Some agendas were also presented by the ward president. As long as the decision is made by consensus, it is also done by the majority."(P-11 Ex-CP BGRM)
 - "Within the executive branch, proposals and discussions are conducted in distinct phases, with a significant amount of time dedicated to drafting decisions. A minimum of three individuals is required to finalize the minutes. The chief administrative officer has noted that crafting the legal language for decisions is a time-consuming process. On certain occasions, it has taken up to 15 days to complete an executive decision. Consequently, there have been instances where decisions have been modified post-meeting closure due to the influence of key authorities" (P-18, ward chairperson BM)
-

The table 8.6 shows the data integration on deliberative decision-making practices in local government provides both quantitative and qualitative insights. Quantitatively, 60 percent of respondents agree that executive meetings (EM) are conducted regularly, while 56 percent believe sufficient deliberation takes place during these meetings. However, only 44 percent feel decisions made in EMs are made public, and satisfaction with the deliberative decision-making process stands at 32 percent, with a notable 57 percent remaining neutral.

Qualitatively, responses highlight concerns and variations in decision-making practices. Some participants note that meetings are often formalities with limited discussion, especially where one party holds a majority, which stifles minority voices. Contrarily, others report collective decision-making involving community members. The role of executive authority is also scrutinized, with some indicating a concentration of power in single individuals like mayors or chairpersons. The process of drafting decisions is described as time-consuming, occasionally taking up to 15 days, with instances of post-meeting modifications due to influential authorities. This

mix of efficiency, transparency, and inclusivity in practices underscores the complexity of local governance and the varying perceptions of its effectiveness.

Table 8.7

Participatory Planning Process Practices in Local Government its Joint Findings

Display

Theme: Participatory Planning Process				<i>What is your observation on citizens' participation in the ward and cluster level annual plan formation process?</i>
QUAN Result				QUAL Finding (n=18)
<i>Response of Local government Authority</i>				
(n=109)				
Statements	Agree (%)	Neutral (%)	Disagree (%)	
LG has followed the seven steps planning process	55	31	14	<ul style="list-style-type: none"> "In selecting a plan within my ward, we have made our decision based on priority, taking into account the availability of resources, as well as considering the demand of the stakeholders within the ward."(P-3 ward chairperson JRM)
Citizens have participated in ward level planning event	67	23	10	<ul style="list-style-type: none"> "The previous year, all stakeholders were welcomed to the cluster meeting when the plan was chosen. Likewise, convening a ward meeting and involving key stakeholders is crucial during the planning process however, this is not always done."(P-6 Journalist JRM)
Civil society organization have participated in LG planning process	62	32	6	<ul style="list-style-type: none"> "The executive body prioritizes the plan and scheme based on political power and access, rather than the projects demanded by the majority of cluster and ward levels"(P-14 Journalist LCM)
<i>Service Receiver Citizen response</i>				<ul style="list-style-type: none"> 2. The executive body's prioritization of plans and schemes is based on political power and access, rather than the demands of the majority of cluster and ward levels.
(n=402)				
Have you ever been participated in the ward or cluster level planning meeting	Sometimes (%)	Never (%)		<ul style="list-style-type: none"> "During the process of formulating the yearly plan, we have requested the community leaders and stakeholders to provide input and recommendations during the meeting". (P-18 BM)
	50	38		
<p>The regression analysis between independent variable (IV) (Peoples' participation in ward level planning process) with Dependent variable (DV) (Policy plans, budgets have been formulated and implemented within time limits) has significant effect.</p> <p>The variable IV shows a coefficient of 0.219, a standard deviation of 0.087, a t-value of 2.517, and a p-value of 0.013. This indicates that IV has a statistically significant positive effect on the dependent variable, with the p-value being below the 0.05 significance level.</p>				

The findings on participatory planning practices in local governments reveal a mixture of quantitative and qualitative insights. Quantitatively, it is observed that a

majority (67%) of citizens have participated in ward-level planning events, while 62 percent of civil society organizations have been involved in the local government (LG) planning process. The regression analysis indicates a statistically significant positive effect of citizens' participation in ward-level planning on the formulation and timely implementation of policy plans and budgets. Qualitatively, stakeholders highlight that while efforts are made to involve community leaders and stakeholders in the planning process, actual practice sometimes deviates, with decisions often influenced by political power rather than community demand. Moreover, the local governments' adherence to transparency, accountability, participation, empowerment, deliberative systems, ethics, and organizational management varies, with scores reflecting moderate to low performance across different municipalities.

Table 8.8

Comparison of Quantitative and Qualitative Findings about Participatory Monitoring Practices in Local Government

Theme: Participatory Monitoring in LG				<i>How do you assess the effectiveness of local government monitoring action?</i>
QUAN Result				QUAL Finding (n=18)
<i>Response of Local government Authority</i>				
			(n=109)	
Statements	Agree (%)	Neutral (%)	Disagree (%)	
Regular monitoring of the project by LG authorities.	56	40	4	• "It seems that the monitoring work has been done, but the efficiency and quality are not visible."(P-1 Community leader JRM)
The development project quality has been enhanced by monitoring task	64	33	3	• "The municipal level monitoring committee oversees all the plans, although it cannot be guaranteed that there is no room for improvement in quality."(P-3 Ward chairperson JRM)
LG has the participatory monitoring practices	60	32	8	• "More seems to be limited to formality only. Because the report of the monitoring committee is required final payment. I don't think the quality is going to increase". (P-7 Head teacher JRM)
<i>Service Receiver Citizen response (n=402)</i>				
You are aware that the monitoring committee of the municipality has been overseeing the completed projects in your area.	Yes %	Don't know %	Don't care %	• "As far as monitoring has improved the quality of the project. We have also asked the citizens of the project site to monitor the plan at the settlement level".(P-9,
	20	60	20	

Regression Model test
(Dependent variable= Performance of LG, and independent variables: Regular Monitoring (RM), Monitoring task enhance the project quality (MTEPQ) and participatory monitoring (PM)

Variables	Coefficients	SE	t	P-value
Constant	2.237	0.526	4.249	.000
RM	-.053	0.110	.481	0.631
MTWPQ	.265	0.118	2.240	0.027
PM	-.041	0.96	-.424	0.673

Variable MTWPQ shows a coefficient of 0.265, a standard deviation of 0.118, a t-value of 2.240, and a p-value of 0.027. This indicates that municipality monitoring task has a statistically significant positive effect on the performance of LG.

Chairperson BRM)

- "The project site has been personally visited by the chief administrative officer and the monitoring committee in order to supervise the plans and make payments for them". (P-10 head teacher)
- "It seems that the current monitoring committee has worked better than before. It seems that after the regulatory agencies have started showing interest in recent times, they are taking up the monitoring work with a little priority". (P-14, Journalist LCM)
- "Monitoring has been done only to complete the process, but it has not been done according to the purpose of monitoring. Until today I have not seen any fear of failure due to lack of quality. Instead, it seems that the amount has been reduced". (P-16 Journalist BM)
- "This is especially a formality. If the quality of the project is low, it does not seem to be improved, but the budget seems to be reduced. It should be regular from time to time. There are questions about the time and effectiveness of the monitoring committee. This can be a good relationship if ward monitoring is also included in the provision". (p-18, Ward Chairperson BM)

The table 8.8 integrates qualitative and quantitative data to evaluate the effectiveness of monitoring practices by local government authorities. The quantitative findings reveal that a majority (56%) agree that regular monitoring by LG authorities occurs, while 64 percent believe that these monitoring tasks have enhanced project quality.

Additionally, 60 percent of authorities acknowledge that local government presence of participatory monitoring practices. However, 60 percent of the service receivers are unaware of the monitoring committee's activities.

Qualitative insights further illustrate mixed perceptions about the monitoring effectiveness. Community leaders and other stakeholders recognize the oversight provided by monitoring committees but question the visible impact on project quality. Some view the monitoring as merely procedural, with little substantive improvement in outcomes, and cite instances where budget reductions are noted instead of quality enhancements.

Regression analysis indicates that the monitoring task's enhancement of project quality (MTWPQ) has a statistically significant positive effect on local government performance, with a coefficient of 0.265 and a p-value of 0.027. In contrast, regular monitoring (RM) and participatory monitoring (PM) do not show significant impacts, with p-values of 0.631 and 0.673, respectively.

In conclusion, while there are an acknowledgment of monitoring efforts and some positive impacts on project quality, the overall effectiveness and visibility of these practices remain questionable. Enhanced engagement and transparency in the monitoring process might be necessary to ensure tangible improvements in project outcomes.

Table 8.9

The Public Audit Practices in Local Government and Comparison QUAN and QUAL Data

Theme: Public Audit in Community Level				Do you know how much public audit (PA) was done at the project level?	
QUAN Result				QUAL Finding (n=18)	
<i>Response of Local government Authority</i>				<ul style="list-style-type: none"> "Public audit does not seem to be applicable in practice at present, it is limited to formalities". (P-4 Ex-chairperson JRM) "In a community where awareness is prevalent, a diverse society exists, and the visibility of people's awareness suggests that public scrutiny takes place where inquiries are made. A community inhabited by a homogeneous population lacks the culture of questioning, and it appears that PA are only carried out in the paper". (P-6, Journalist JRM) "I have not seen the event of public audit. But people have a habit of doubting. Especially if a user's committee is to be formed for a project at the community level, people already assume that there will be corruption in it". (P-12 School head teacher). "A community-based project cannot be approved without PA. In this sense, it is applied in some place. Sometimes it is only limited to formalities". (P-17 Social leader BM) 	
(n=109)					
Statements	Agree (%)	Neutral (%)	Disagree (%)		
Full compliance of PA in community project	60	32	8		
PA improve the quality of project	66	32	8		
Public notice board has placed in each project	64	27	8		
<i>Service Receiver Citizen response (n=402)</i>					
Have you ever participated in a public audit event in your area?	Yes %	Don't know %	Don't care %		
	9	64	27		

The data from the Public Audit (PA) practices of local government reveals a significant disparity between quantitative (QUAN) and qualitative (QUAL) findings. Quantitatively, only 9 percent of citizens have participated in a PA event, with a majority (64%) not participating and 27 percent being indifferent. Similarly, local government authorities generally have a positive view of public audits, with significant majorities (60 %) agreeing that public audits ensure compliance, improve project quality (66%), and that public notice boards are placed (64 %) in each project. However, there are still notable percentages of neutral or disagreeing responses, indicating room for improvement.

Qualitative data supports this, highlighting that PA practices often remain mere formalities, with real scrutiny occurring only in communities with higher awareness and diversity. Moreover, there is a prevalent skepticism among citizens regarding corruption in community projects. However, the qualitative feedback suggests that these measures are not always effective or visible at the community level, indicating a gap between reported compliance and actual practice. This discrepancy points to the need for more effective and genuinely inclusive PA practices to enhance transparency and trust in local governance.

Table 8.10

The Comparison of Findings about Placing Notice Board at Project Site

Theme: Placing notice board at project site			
QUAN Result			
Responses of LG Authority (n=109)			
Compliance of the placing of notice board at project site	Yes 75 %	No 25 %	
Service Receiver Citizen (n=402) Q. Have you ever seen the notice board at the project site?"	yes -22 %	No-70 %	Don't care 8%
QUAL Findings (n=18)			
Q. What are the provisions for keeping information boards at the project site?			
<ul style="list-style-type: none"> • "At the community level, it is kept in some places, but it does not seem to be kept in all project site".(P-1 Social Activist JRM) • "Information boards have been set up at all project sites within our ward to provide details about the project. (P-3, ward chairperson JRM) • "It seems that most projects have information boards, but not all projects do." (P-6 Journalist JRM). • "It seems that there is a notice board at the project site. I was also the president of a consumer committee and I kept a notice board about the project". (P-15 User's committee chairperson LCM) • "Yes, it is kept, but since it is kept on a flax board, it does not last long when blown by the wind. Therefore, it would be good and sustainable to keep it on a tin board to make it sustainable. Sometimes there is also a custom to board only during monitoring which is only a formality". (P-18 ward chairperson BM) 			

The table 8.10 data presented integrates both quantitative and qualitative findings on the presence of notice boards at project sites. Quantitatively, 75 percent of local government authorities report compliance with placing notice boards, while only 22 percent of service-receiving citizens have seen them, and 70 percent have not. Qualitatively, opinions vary: some community leaders and officials affirm the presence of notice boards in all project sites within their jurisdiction, while others acknowledge that notice boards are present but often not durable or only displayed

temporarily during monitoring. The discrepancy between the quantitative data and qualitative insights suggests a gap in either the visibility or maintenance of these boards, indicating a need for improved strategies to ensure that notice boards are effectively utilized and maintained across all project sites.

8.2 Discussion

This section aims to interpret and contextualize the research findings by comparing them with existing literature and theories, while also discussing the implications of these findings. The discussion elaborates the findings in relation to the research question. Additionally, the variables examined in this study, along with their respective findings and applications, will be thoroughly discussed. To evaluate SA in local governance, the MMR design has been utilized to enhance the understanding of the research issues. The discussion is structured around the research questions and the variables assessment in the study.

8.2.1 Social Accountability and Stakeholder Perceptions

How does the concept of Social Accountability (SA) elucidate by key stakeholders within local government? SA encompasses the established governance practices of local authorities, which exercise their powers and responsibilities. Both local government officials and the citizens they have developed their own interpretations of SA. Specifically, local government entities engage in regular communication with their citizens and constituents, effectively address grievances, maintain transparency in their operations, promote citizen involvement in governance affairs, and authority endorse accountability in their functions. The practices of citizen engagement and information sharing enhance the accountability of local governments. These observations align with existing theories and approaches of SA. The theories of SA claim that it is the obligation to justify their conduct and answer for the execution of responsibilities (Bovens et al. 2008). What is more as Fox (2015) explains SA is a mechanism that includes citizen surveillance and oversight of public affairs. The acknowledgments made by local government authorities, who are key stakeholders, have also clarified the previous interpretation of SA. An efficient information dissemination system within local government significantly increases citizen awareness. Transparent operations contribute to effective governance, while the

management of citizen complaints and engagement initiatives further strengthen citizen oversight, thereby ensuring local government accountability.

Conceptually, the local government authorities and citizens have less or more knowledge about the essence of social accountability. One of the common understandings of the local government staff, elected representatives and citizens is that the local government service facilities should be dedicated to the people. It seems that the local government has the responsibility to effectively provide services to the people. Previous literature has also emphasized SA (SA) on the demand side, focusing on downward accountability and strengthening the voice of citizens to demand accountability from service providers (Friis-Hansen & Cold-Ravnkilde, 2013). The notion of SA is influenced by principles such as liberal democracy, decentralization, governance, and self-governance. However, in line with the previous claims, the study reveals that local government officials do not believe that awareness and empowerment programs should be implemented to strengthen the voice of citizens in social accountability.

The Constitution and legal framework have distinctly defined the organization and duties of local government in Nepal. The assembly and executive members of local government have been chosen by the electorate. The Ward Chairman serves as the head of the ward's service center and is tasked with addressing the daily services and grievances of the local citizen. Additionally, the ward chairman participates in the local government's executive committee, where policies, regulations, resource distribution, and community needs are assessed. This perspective suggests that the local government structure in Nepal is designed to be responsive to its citizens. However, establishing a framework is merely the initial step; it is equally crucial to exhibit conduct within the governance system that aligns with this framework. While local government representatives may profess accountability to the public, their actual accountability is governed by legal standards. Consequently, the stakeholders within the local government have adopted a specific interpretation of social accountability. Observing this behavior raises important questions; it is crucial to focus on actions rather than merely on organizational structure and comprehension.

On the other hand, the main structure of local government in Nepal is legally inclusive. In particular, the structure of executive committee and ward committee is

such that women, *dalit* and minority communities are represented in the local government. This means that the socially and economically backward groups and communities should be represented in the local government and the local government should be accountable to their demands. But in the same way that the structure of the local government has been made inclusive, it seems that there is no accountability towards inclusive issues in the government activities.

Much of the current literatures elaborate the SA as a tool for development planning and it is concerned with the responsibility and responsiveness of state authorities as well as the ability of citizens to take claims and hold those who exercise power to account for their actions (Bovens et al., 2014; Claasen & Lardies, 2010; Fox, 2015). Similarly, deliberative decision-making is an indispensable value which is mandatory democratic local government and accountability. Jurgen Habermas constructs discourse theory and political deliberation, the process of political decision-making must take place within a framework of broad public discussion reasonably and rationally (Vitale, 2016). The framework for deliberative local democracy in Nepal, characterized by participatory decision-making processes within local government, is defined by both the Constitution and LGOA-2017. However, this is not evident in the practices of local government authority and the exercise of decision-making within the study area. Governance theorists emphasize 'governance' as the rule of collective decision-making, citizen engagement, informal control, and the relationship between actors and organizations for better service delivery (Chhotray & Stoker, 2009). The findings of the study indicate that, rather than engaging in discussion and a participatory decision-making process, the leaders of the local government exhibit authoritarian tendencies and political bias.

8.2.2 Provision of SA in Local Governance

The Constitution of Nepal (2015) marks a significant shift in the country's governance structure by establishing a federal system that recognizes local governments as a constitutional entity with defined roles and responsibilities. The Constitution empowers local governments with legislative, executive, and judicial functions, thereby promoting local autonomy and facilitating the participation of women and marginalized communities in governance. Similarly, the Local Government Operation Act (LGOA-2017) was enacted to operationalize the principles of local governance

like efficiency, autonomy and accountability. The legal provision of SA is guaranteed by the constitution and local government umbrella act. In line with decentralization theory is to focus the transfer of authority from a higher level of government to lower units and from the center to the periphery (Hossain, 2007). Furthermore, local governments have the authority to establish supplementary provisions and policies for SA in accordance with constitutional guidelines and legislative acts. However, the experience in South Africa indicates that despite sufficient legal provisions and a legislative framework, service delivery at the local government level remains ineffective (Ngwenya & Khumalo, 2020). In comparing the legal autonomy of local government in South Africa with that of Nepal, it is evident that Nepali local government possesses a greater number of legal provisions concerning rights and responsibilities.

8.2.3 Functional Practices of SA

A European empirical study observed that political will, awareness, and responsiveness among key stakeholders are crucial factors for SA in local government (Maksimovska & Stojkov, 2019). However, when comparing the results to this study, the awareness level and recognition on SA tools among local government authorities and citizens are significantly lower. The findings suggest that representatives of the local government should place greater emphasis on and prioritize SA tools. Conversely, there appears to be a lack of interest and awareness among local service-seeking citizens in holding the local government accountable. Specifically, there is minimal knowledge regarding public hearings, citizens' charters, community participation, and the execution of annual budgets and plans.

The findings of the SA practices in local government reveal significant gaps in citizen engagement and information dissemination. The empirical investigation concerning the five-year tenure of local government in federal Nepal (2017-2077) has not adequately tackled numerous institutional, procedural, and managerial challenges that have sustained exclusionary practices in the context of local democracy (Bhusal & Acharya, 2024). Public hearings are underutilized, with low participation from both authorities and citizens. Information dissemination is inconsistent, with many citizens unaware of local laws and governance activities. Complaint management is perceived as ineffective by most citizens, and public audits are often seen as bureaucratic

formalities rather than genuine accountability measures. Citizen charters are poorly implemented, and community participation in development projects is largely nominal. Additionally, monitoring mechanisms and social audits are not effectively practiced, leading to a lack of transparency and accountability in local governance. To enhance public trust in local government, it is crucial to ensure compliance with accountability measures and performance standards. This underscores the important relationship that exists between accountability, performance, and the public's trust in local government (Han et al., 2024).

It is by now generally accepted that a public hearing (PH) event serves as a mechanism for public engagement, typically characterized as a gathering where a governing entity disseminates information and solicits input from the community concerning a local matter or suggested governmental initiative interest (Kung & Zhu, 2022). PH assists government representatives in making informed decisions by evaluating the potential impact of proposed plans on the public. Consequently, the LGOA-2017 has incorporated public hearings as a mandatory regular event. The results demonstrated that the local government failed to adhere to legal protocols in conducting public hearings. The so-called public hearings did not align with the established rules and guidelines for public hearing procedures; rather, they appeared to be merely a formality. Although the representatives have asserted that compliance is maintained on a regular basis, the observation checklist indicates inconsistencies in the execution of public hearing events at both the municipal and ward levels.

Accountability and transparency are foundational principles in government administration, whether at the national or local level, ensuring that those in positions of authority fulfill their responsibilities and obligations with honesty and legitimacy (Amosa, 2010). To achieve this, an effective and up-to-date public information dissemination system is essential at the institutional level. However, the results of the qualitative findings extend beyond the claims made in the literature. Despite the use of various communication channels by local authorities such as notice boards, social media, public meetings, websites, and traditional community structures significant deficiencies are evident. Official websites are not regularly updated, social media notifications are not broadly accessible, and annual budget plans are not widely distributed. These shortcomings contribute to a lack of public awareness and hinder effective monitoring and feedback. Journalists and civil society members emphasize

that crucial information, particularly regarding budgetary and procurement procedures, is often restricted to executive members, leading to perceptions of exclusivity and inefficiency.

The Good Governance Act of Nepal (2008) has mandated that all public offices must establish a mechanism to address citizens' complaints. In compliance with this legal requirement, most local government offices have installed suggestion boxes at their entrances. However, there is no documented evidence of written complaints being managed, nor is there a culture among citizens of submitting written complaints via these boxes. Instead, most complaints are made orally and are responded to by staff and representatives. While local government authorities claim that most complaints are resolved, this assertion is contested by local citizens. Several key stakeholders have raised concerns about issues such as political bias, resource limitations, and preferential treatment, with many grievances from the general public being largely ignored. This disparity suggests a disconnect between the perceived and actual effectiveness of grievance management in local government.

The Citizens' Charter (CC) is another important tool for promoting SA in local government and public offices (Tamang, S., & Malena, C., 2011). However, the key issue lies in its effective implementation. Research from the local council of Bangladesh found that the Citizens' Charter could not be successfully implemented due to factors such as lack of publicity, low citizen awareness, and incompetence of officials, flawed planning and design, and lack of political will (A. Ahsan, A. K. & Huque A. S., 2016). Similar challenges have been observed in the implementation of the CC in Nepali local governments. While the CC is typically displayed in municipal offices, it is often absent in ward offices. Several respondents noted that citizens are either unaware of the CC or do not utilize it effectively, underscoring the need for greater awareness and orientation efforts. Simply placing the CC in an office without conducting community-level awareness initiatives reduces it to a mere formality. Overall, field data suggest that the placement of the CC is inconsistent across different wards, and more efforts are required to ensure that citizens are both aware of and use the CC to enhance service delivery and government accountability.

An empirical case study examining 'Participation and Accountability in Democratic Local Government across six nations (Bolivia, Honduras, India, Mali, the

Philippines, and Ukraine)' has consolidated its findings (Blair, 2000). The involvement of citizens can introduce new perspectives, especially from women and minority groups, into local governance, thereby enhancing representation in decision-making processes and ensuring accountability within local government. What insights has the study provided regarding participatory planning and monitoring in local governance? It has been noted that a significant majority (67%) of citizens engaged in the ward-level planning process. Regression analysis reveals a statistically significant positive correlation between citizen participation in ward-level planning and the effective formulation and timely execution of policy plans and budgets. Conversely, while key stakeholders are occasionally involved in the planning process, actual practices may diverge, with decisions frequently swayed by political influence rather than community needs. Furthermore, the commitment of local governments to principles such as transparency, accountability, participation, empowerment, deliberative systems, ethics, and organizational management shows considerable variation, with performance ratings ranging from moderate to low across various municipalities. A comparable finding was reported in another study titled "Five Years of Local Democracy in Federal Nepal (2017-2022)." This research reveals that ordinary citizens were not afforded sufficient opportunities to engage in the various informal, semi-formal, and formal forums where policy-making activities occurred. Furthermore, the allocation of the budget did not adhere to any particular guidelines to guarantee that the demands and needs of marginalized communities were addressed (Bhusal & Acharya, 2024).

Governance theorists highlight the concept of 'governance' as a framework for collective decision-making, citizen participation, informal oversight, and the interactions between various actors and organizations aimed at improving service delivery (Chhotray & Stoker, 2009). Participatory monitoring serves as an additional avenue for citizen involvement in local government matters. Observations within the local government area reveal that all local governments are required to adhere to compliance in monitoring tasks as part of their routine operations. Regression analysis demonstrates that the enhancement of monitoring tasks positively influences project quality and has a statistically significant beneficial effect on local government performance. Nevertheless, qualitative insights reveal a range of perceptions regarding the effectiveness of monitoring. Community leaders and other stakeholders

acknowledge the oversight role of monitoring committees but express skepticism about the tangible impact on project quality. Some perceive monitoring as a mere procedural formality. Furthermore, the presence of technical expertise is crucial for the establishment of an effective monitoring mechanism. There is also a notable deficiency in third-party and citizen involvement in the monitoring tasks of local government.

8.2.4 Deliberative Process as the Accountability

The Constitution of Nepal (2015) has conferred legislative authority upon local government assemblies and executive authority upon local executive bodies. These entities serve as the foundation of local democracy, where policies, programs, and budgets are developed and implemented. In a similar manner, deliberative democracy underscores that political decision-making is a legitimate process rooted in public discourse and debate, wherein citizens and their representatives transcend mere self-interest to consider the broader public interest or common good (Bohman, 1996). This raises questions regarding the study of the deliberative culture within local government executive bodies and assemblies. Local governments have established provisions and guidelines for conducting executive and assembly meetings. Technically, both structures operate and fulfill their responsibilities through participatory decision-making. However, it is observed that many decisions lack transparency and are not based on thorough discussion or deliberation.

Responses qualitatively reveal concerns and discrepancies in decision-making practices. Certain participants express that meetings often serve as mere formalities with minimal discussion, particularly when one party possesses a majority, thereby suppressing minority perspectives. In contrast, other participants describe a more inclusive approach to decision-making that involves community members. The concentration of power within executive roles is also examined, with some respondents pointing to a dominance of authority in individuals such as mayors or chairpersons. The drafting of decisions is characterized as a lengthy process, sometimes extending to two weeks, with instances of modifications occurring post-meeting due to the influence of powerful figures. This blend of efficiency, transparency, and inclusivity in governance practices highlights the intricate nature of local governance and the diverse perceptions regarding its efficacy.

The LGOA-2017 stipulates that the executive committee is required to convene regularly, with a minimum frequency of once per month. Additionally, provisions exist for conducting meetings as needed. However, there are instances where the local government executive body may exhibit authoritarian tendencies or become influenced by the vested interests of individuals and political parties. According to Habermas's theory of deliberative democracy, political decision-making should occur within a context of extensive public discourse, allowing all participants to engage in reasonable and rational debate on various issues (Vitale, 2016). Furthermore, Aristotle argued that collective deliberation among ordinary citizens can lead to superior decisions compared to those made solely by experts (Gutmann & Thomson, 2004). Unfortunately, such practices are currently lacking in the democratic processes of local government in Nepal.

Compliance with the code of conduct is deemed essential for social accountability. Following laws and regulations strictly constitutes adherence to this code. The Local Government Operational Act has highlighted the necessity of developing and enforcing a code of conduct for elected representatives and employees to enhance compliance. Nevertheless, none of the local governments examined have established guidelines for the code of conduct, and effective adherence to it has not been evident. Consequently, SA remains insufficient in terms of compliance with ethical standards.

Conversely, the perspective that local government should possess a comprehensive understanding and adherence to the principles of SA appears to be lacking. Additionally, there seems to be minimal engagement with SA mechanisms. Without the development of local government capacity for effective system management, the delivery of services will remain inadequate. For SA to be realized, it is essential to enhance the capabilities of government officials, employees, and the citizens who utilize these services. There must be effective coordination, collaboration, and empowerment among those seeking accountability and those providing accurate information. Being a representative of the people extends beyond merely securing electoral victory; it also necessitates a profound understanding of local conditions. In summary, the practical application of SA guidelines by local government does not align with the theoretical expectations.

The quantitative data suggests that there is a general perception of accountability mechanisms being in place and functioning. However, qualitative insights paint a different picture, revealing significant gaps between the intended function of these mechanisms and their actual implementation. This discrepancy underscores the complexity of achieving effective SA in practice, despite the presence of theoretically sound frameworks.

The study's findings highlight the partial alignment with the Accountability Approach (Addink, 2019), particularly in the presence of public hearings and grievance redressed systems. However, the qualitative evidence of inconsistent implementation suggests that the mere existence of these mechanisms does not guarantee accountability. The gaps identified, such as the lack of enforcement and selective attention to grievances, indicate a need for stronger mechanisms that ensure accountability is not just theoretical but also practical and enforceable.

Liberal Democratic Theory emphasizes the importance of institutional frameworks that reflect the will of the people (Parthasarathy & Rao, 2017). The positive perception of information dissemination and grievance handling in the quantitative data aligns with this theory. However, the qualitative findings reveal challenges, especially in rural areas where these processes are less effective. This indicates that while the structures of a liberal democracy may be in place, their execution is uneven, limiting the ability to achieve true democratic accountability across all regions.

The findings related to decision-making processes within local governments reflect some elements of Deliberative Democracy (Guttman & Thomson, 2004) but fall short of its ideals. While there is some evidence of collective discussions, the dominance of majority rule and limited debate opportunities highlight a departure from the principles of reasoned and inclusive deliberation. This suggests that while deliberative mechanisms are present, they are not sufficiently robust to foster genuine deliberative democracy.

The study's findings resonate with New Public Management's focus on performance standards and accountability, as seen in the presence of citizen charters and compliance protocols (Bevir, 2007). However, the qualitative data indicates significant issues with adherence to these standards, particularly in the behavior of

elected officials. This suggests that while NPM principles are integrated into local governance, their effectiveness is undermined by weak compliance and enforcement, highlighting the limitations of applying NPM in contexts where there is resistance or indifference to its principles.

The complexity of governance, as highlighted by Governance Theory (Chhotray & Stoker, 2009), is evident in the study's findings. The involvement of multiple stakeholders' local authorities, citizens, and civil society organizations reflects the pluralistic nature of governance. However, the significant gap between the perceptions of service providers and recipients suggests a disconnect that Governance Theory would attribute to a lack of coordinated efforts and inclusive processes. The study indicates that improving governance requires not only the presence of mechanisms but also their integration into a more cohesive and inclusive governance framework.

This study interprets its findings through accountability theory and deliberative democracy, revealing a gap between formal legal provisions and actual practice in Nepal's local governance. Although accountability and deliberative mechanisms are institutionally recognized, their implementation remains inconsistent, indicating that legal frameworks alone are insufficient. The findings underscore that effective social accountability and deliberative decision-making depend not only on formal compliance but also on genuine commitment to ethical norms, public justification, and inclusive participation within local governments.

CHAPTER IX: SUMMARY, CONCLUSION AND IMPLICATION

This chapter summarizes the findings, conclusions, and implications of the study on social accountability (SA) in Nepal's local governance, emphasizing the concept's theoretical basis, practical challenges, and stakeholder perceptions. The findings reveal the gaps in awareness and implementation of SA tools, inconsistent practices like public hearings and audits, and limited citizen participation. Despite frameworks for inclusivity and transparency, the execution often deviates from democratic principles, with political bias and limited deliberation impacting governance. The chapter concludes that enhancing SA mechanisms, citizen engagement, and ethical governance is critical for effective local democracy. Practical and policy-level implications include strengthening training, communication, and regulatory measures to bridge gaps between SA theory and practice. Future research suggestions focus on broader geographic studies and incorporating diverse accountability models.

9.1 Summary

The study examined the functional practices of social accountability (SA) mechanisms within four local governments of Kailali district, Nepal, and evaluated the contribution of SA variables to effective local governance and service delivery outcomes. It focused on key dimensions, including knowledge, institutional arrangements, citizen engagement, transparency, grievance handling, participatory processes, and overall governance performance. Guided by a pragmatic paradigm acknowledging both single and multiple realities, the study adopted an explanatory sequential mixed-methods approach to assess social accountability in local governance.

Findings reveal significant gaps between formal provisions and actual practice. While local governments possess SA structures mandated by the Constitution (2015) and the Local Government Operation Act (2017), their implementation remains uneven, largely procedural, and weakly institutionalized. Knowledge of SA tools is higher among administrative staff than elected representatives, whereas citizens demonstrate limited awareness, contributing to inconsistencies in accountability practices. Public hearings, information dissemination, complaint management, and the Citizen Charter were found to be

weakly implemented, with citizen participation largely symbolic and limited by political bias, resource constraints, and lack of systematic communication. Monitoring mechanisms, public audits, deliberative decision-making, and stakeholder cooperation also exhibit substantial gaps between perceived effectiveness and actual outcomes, reflecting procedural compliance rather than meaningful accountability.

Despite these deficiencies, certain SA practices were positively associated with effective local governance. Quantitative analysis and regression results indicate that organized planning, public hearings, structured coordination meetings, and targeted dissemination of information enhance policy formulation, timely execution of development initiatives, and overall service delivery. Participatory planning and citizen involvement show mixed outcomes: while quantitative measures indicate positive effects on governance efficiency, qualitative evidence highlights political influence and inconsistent application of participatory principles. Governance assessments across multiple frameworks (Effective Governance, LISA, NNRFC) suggest moderate adherence to accountability standards, with three of the four municipalities demonstrating notable but uneven performance. Key informants underscore declining transparency and inclusivity post-federal restructuring, emphasizing the need for strengthened SA mechanisms, genuine deliberation, and citizen-centered practices to improve responsiveness, transparency, and sustainable local governance outcomes.

9.2 Major Findings

9.2.1 Summarizing the Context of SA in Local Government

This study examines the concept of social accountability (SA) within Nepal's local government legal and political context, specifically investigating whether existing theories provide clear provisions and whether key stakeholders share a common understanding. Accountability is defined as the duty of local authorities to respond to their performance and service delivery. SA mechanisms foster active citizen engagement, prioritizing citizen preferences and emphasizing "downward accountability," where citizens demand responsiveness. While local government officials and citizens possess distinct interpretations, their definitions collectively converge on SA encompassing efficient information dissemination, governmental transparency, effective complaint management, active citizen engagement, and

oversight, all essential for local government accountability. A shared perspective among staff, representatives, and citizens underscores that local government service facilities must be dedicated to serving citizens, reinforcing the authorities' responsibility for effective service delivery.

The legal framework of SA in Nepal's local government, established by the Constitution (2015) and the Local Government Operation Act 2017 mandates an elected structure designed for citizen responsiveness, with Ward Chairperson playing a key role in service delivery and policy evaluation. This framework explicitly ensures inclusive representation within executive and ward committees for women, Dalits, and minorities. However, despite this legally inclusive structure intended to give disadvantaged groups a voice, a significant gap exists between the framework and operational accountability, manifesting as a lack of SA in development activities and local governmental operations concerning inclusive matters.

Deliberative decision-making is a crucial element that is essential for democratic local governance and accountability. The decision-making process involves elected representatives at various levels executive bodies, local assemblies, and ward committees who are accountable to the citizens. However, this framework is not reflected in the actual practices of deliberative culture within local government authorities in the study area. Governance theorists highlight 'governance' as the process of collective decision-making, citizen involvement, informal oversight, and the interactions between various actors and organizations aimed at enhancing service delivery (Chhotray & Stoker, 2009). The study's findings reveal that, instead of fostering discussion and participatory decision-making, local government leaders tend to display authoritarian behaviors and political partiality.

9.2.2 Functional Practices of Social Accountability in Local Governance

This study assessed the functional practices of social accountability (SA) mechanisms within local governments, focusing on knowledge, institutional arrangements, citizen engagement, transparency, grievance handling, participatory processes, and governance performance. The findings indicate that although SA mechanisms are formally embedded within the local governance framework, their implementation remains uneven, largely procedural, and weakly institutionalized. Significant gaps in knowledge and understanding of SA were identified among key stakeholders:

administrative staff demonstrated relatively higher awareness of compliance-related tools than elected representatives, while citizens exhibited particularly limited awareness. This uneven distribution of knowledge has contributed to inconsistent application and reduced effectiveness of accountability practices.

The findings reveal weak compliance and low institutionalization of public hearings. Although more than half of service providers (53%) reported that public hearings are conducted and contribute to accountability, most citizens (80%) were unaware about public hearing event. Qualitative evidence indicates that these hearings frequently fail to follow legal procedures and function largely as formalities, with limited interest and responsiveness from elected representatives undermining their effectiveness. Information dissemination practices were found to be moderately effective but inconsistent. Although 74 percent of officials reported that information is disseminated in a proper manner, approximately 75 percent of citizens remain unaware of local laws, policies, and programs. Information dissemination is largely limited to notice boards, websites, community leaders, and selected civil society actors, thereby excluding substantial segments of the population from informed and meaningful participation.

Complaint management revealed a notable discrepancy between institutional claims and citizen experiences. Although a majority of service providers perceived complaint handling as effective, most citizens (62%) reported that their grievances were only partially addressed or not addressed at all. Qualitative insights highlighted political bias, resource constraints, and the influence of personal connections, indicating that grievance redress mechanisms lack fairness, consistency, and credibility. Similarly, the placement and use of the Citizen Charter were found to be weak and irregular, with less than half of respondents (44%) confirming its presence and compliance with legal requirements particularly poor at the ward level. Limited public awareness and utilization of the Citizen Charter further constrained its effectiveness as a mechanism for accountability and service standardization.

The study identified a significant perception gap in monitoring mechanisms between service providers and citizens. While most officials (84%) acknowledged the existence of monitoring committees, a majority of citizens (60%) questioned its effectiveness, describing monitoring as a procedural requirement linked to payment

approval rather than a tool for ensuring quality and accountability. Similarly, findings on participatory planning present a mixed picture: although quantitative data indicate relatively high ward-level participation (67%) and a statistically significant positive association with timely plan implementation, qualitative evidence shows that political interests frequently overshadow community priorities. As a result, participatory practices are inconsistently applied, with core governance principles such as transparency, deliberation, and empowerment practiced at moderate to low levels across municipalities.

The study found that public audits are largely perceived as administrative formalities rather than effective accountability mechanisms, with inconsistent adherence to guidelines and low community trust, particularly where awareness and oversight are limited. Similarly, the deliberative culture faces significant challenges, as decision-making often deviates from democratic norms. Executive dominance, limited dialogue, party-based influences, and post-meeting alterations undermine consensus, marginalize minority voices, and render meetings largely symbolic. It also identified weak cooperation between elected representatives and administrative staff, negatively affecting coordination, law enforcement, and service delivery. Citizens perceived limited support from both groups, and awareness-raising initiatives were insufficient, further weakening accountability relationships.

Finally, the evaluation of governance indicators and performance demonstrated moderate to low adherence to social accountability principles across municipalities. Independent governance assessments, self-assessments (LISA), and national performance evaluations (NNRFC) revealed both overlaps and discrepancies, indicating gaps between formal compliance, self-perception, and actual practice. Overall, the findings suggest that while local governments exhibit partial commitment to governance and accountability, functional practices of social accountability remain fragile, uneven, and insufficiently embedded in institutional routines.

9.2.3 Role of SA Mechanism for Effectives Local Governance

The regression analysis reveals that certain SA tools and practices, including public hearings, organized planning, and frequent coordination meetings, greatly enhance different aspects of local government performance. This highlights the crucial role of practices like delivering information effectively to the public and collaborating with

community organizations to boost the efficiency of local governance, ensure the sustainability of development initiatives, and maintain transparency through progress reports. On the flip side, some factors, like citizen involvement at the ward level and participatory decision-making, seem to also have positive effect on effective local governance and service delivery.

The analysis of causal relationships highlights the critical role of SA mechanism, participatory decision-making and active citizen involvement in the improvement of local governance. Key practices, including the efficient dissemination of public information and the commitment to organized planning procedures, are essential for realizing favorable governance results. Nevertheless, certain elements that are often deemed significant, such as consistent monitoring or extensive citizen engagement at the ward level; demonstrate substantial effects on effective local governance and accountability. These insights indicate that local authorities ought to focus on specific interventions, such as facilitating meaningful public hearings and implementing strategic planning initiatives, to enhance governance and service delivery outcomes.

The study has also explored SA within local government through qualitative research, engaging key informants and experts. It highlights the decline in transparency and inclusivity since government post-federal restructuring, with elected representatives often showing political bias and a lack of long-term planning and vision. Although mechanisms like public hearings and grievance management exist, they are poorly implemented, limiting citizen engagement and accountability. The study emphasizes the need for improved awareness, information dissemination, and genuine deliberative decision-making to enhance the responsiveness and accountability of local governments.

9.3 Theoretical Integration

9.3.1 Accountability Theory

The theory of accountability highlights its essential function as a fundamental element of effective governance, stressing the importance of transparency, responsibility, and the active involvement of citizens. In the context of local government in Nepal, these principles of transparency, responsibility, and citizen involvement are partially enshrined in the constitution and the Local Government Operations Act (LGOA) through various legal provisions. Bovens (2007) explains

accountability as a relationship between an actor and a forum, requiring explanation, justification, and consequences for actions. The result of both quantitative and qualitative data reveals a fragile connection between local government stakeholders, such as elected representatives, staff, and the service recipients' citizens. The involvement of citizens is essential for promoting social accountability. However, elected representatives frequently demonstrate an unwillingness to engage citizens in governance activities.

Accountability highlights the key factors of an effective information system, citizen awareness, and engagement. These factors compel public officials to justify their decisions and ensure answerability (Gyong, 2014), thereby facilitating effective service delivery. However, research findings indicate that these factors are weak and not adequately adhered to within the local governance system in the studied area. In the context of local governance in Nepal, the critical role of accountability practices is emphasized. The implementation of robust accountability frameworks can lead to improved service delivery and citizen engagement, as local governments become more responsive to the needs and concerns of their constituents.

The assessment of SA variables, including Public Hearing, Information Dissemination Practices, Public Audit, Citizens' Charter, Citizen Engagement, and the Code of Conduct for representatives, reveals noteworthy insights. While the quantitative data from respondents indicates a predominantly positive outlook, the qualitative findings expose considerable deficiencies in the implementation of these practices. Additionally, there is a noticeable deficiency in both interest and awareness among local service receiver citizens regarding the processes for ensuring accountability within local government. Specifically, there is a significant gap in knowledge concerning public hearings, citizens' charters, community involvement, and the execution of annual budgets and plans. Additionally, the SA theory does not encompass variables such as readiness for action, moral obligation, reward, and punishment, which are essential for enhancing accountability.

9.3.2 Deliberative Democracy Theory

Deliberative democracy emphasizes a governance model in which decision-making is rational, inclusive, and based on public deliberation and consensus. This approach views public reasoning and justification as essential components of democratic

legitimacy. Leaders are expected to explain their decisions and respond to citizen feedback, thereby fostering accountability and trust. The theory highlights both the intrinsic and instrumental values of deliberation, which enhance governance quality, citizen empowerment, and effective decision-making

Scholars such as Habermas and Gutmann contend that deliberative democracy is fundamentally anchored in discourse ethics, the principle of popular sovereignty, and the necessity for inclusive dialogue. This framework guarantees that decisions are collectively justified and reflect a variety of viewpoints (Vitale, 2016). Within this paradigm, deliberation encompasses structured processes of discussion, argumentation, and consensus-building, all of which seek to enhance the legitimacy of decisions, foster mutual respect, and achieve equitable outcomes (Gutmann & Thomson, 2004).

The research examined the deliberative practices within local government assemblies and executive bodies, focusing on the participatory planning process, participatory monitoring, and the collaboration between elected officials and administrative staff. The local government framework is inherently structured to promote a culture of deliberation in policy formulation and decision-making. A qualitative analysis of the gathered responses indicates notable concerns and inconsistencies in decision-making practices. Key challenges to sustaining a deliberative culture include insufficient management of grievances related to decision-making processes in both the executive and legislative branches, as required by law, alongside a limited understanding of democratic principles among elected officials. Furthermore, personal interests and political party loyalties significantly influence policy decisions, hindering the principal decision-maker's ability to reach consensus on their agendas.

9.4 Conclusion

Accountability has emerged as a key issue within the discourse of good governance. In Nepal, accountability is not an indigenous concept but has largely been promoted by donor agencies and subsequently adopted by the government to ensure prompt and transparent service delivery. Although both service providers and service recipients recognize the importance of service delivery, they often lack a clear understanding of the core principles of accountability. The findings suggest that service providers tend

to manage accountability mechanisms rather than respond meaningfully to citizens. In principle, social accountability entails empowering citizens to exercise their rights and responsibilities; in practice, however, it is often reduced to a bureaucratic process.

In the context of Nepal's federal restructuring, social accountability (SA) has been institutionalized through constitutional and legal provisions that mandate an elected governance structure aimed at enhancing responsiveness to citizens. The Constitution of Nepal guarantees equal social, cultural and political rights to all citizens, recognizing the dignity and inclusion of diverse social group as a fundamental right. This framework reflects the practical context of SA within Nepal's local government system. Furthermore, the political framework explicitly mandates inclusive representation in executive and ward committees, including women, Dalits, and ethnic minorities. As a result of inclusive policies implemented at federal, provincial, and local levels, the representation of minority groups in local elected bodies has significantly increased.

The study concludes that the implementation of SA in local governance in Nepal is complex and challenging. Although legal frameworks and theoretical principles supporting SA are well established, their practical application remains uneven. Key local government stakeholders, including elected representatives and administrative staff, often show limited commitment and ownership of SA processes. Moreover, insufficient knowledge of SA tools among officials and representatives contributes to inconsistent accountability practices. At the same time, service recipients (citizens) demonstrate limited awareness of these mechanisms, revealing a significant gap in understanding and compliance with social accountability standards.

Despite the existence of legal and political mandates for SA mechanisms, their execution within local governments remains largely superficial. This is marked by weak institutionalization, insufficient citizen engagement and the absence of clear accountability standards for officials and representatives, thereby diminishing governance effectiveness and credibility. Although SA intends to promote citizen ownership and stakeholder participation, the study indicates that citizen involvement largely remains symbolic and procedural. Even with participatory and inclusive planning procedures, compliance is partial, with processes are largely dominated by executive bodies and chief administrative officers. Planning forums, such as ward

assemblies and cluster meetings, lack deliberative depth and the budgetary decisions remain centralized. Although internal monitoring mechanisms exist, the absence of independent oversight and meaningful citizen participation limits social accountability and undermines the sustainability and effectiveness of development initiatives.

Although deliberative local governance is theoretically essential for rational decision-making and effective administration, the study reveals a significant gap between normative expectations and practice. Executive meetings tend to be largely procedural, characterized by minimal dialogue, particularly under dominant party control, which restricts minority participation. The concentration of authority in mayors or chairpersons further weakens collective decision-making. Thus, the key hurdles to cultivating a deliberative culture include partisan interests, limited democratic awareness, weak dialogue norms, and concerns over the integrity of decision-makers.

The study also identifies several challenges in implementing SA within local governments, including limited professional capacity among officials, low citizen engagement, inadequate understanding of SA principles and weak leadership commitment to accountability practices. Ethical concerns further compromise transparency and public trust. Despite these constraints, the findings suggest that governance performance has shown gradual improvement over time.

9.5 Implications of Research Findings

The investigation into SA within local governance, as an empirical study, offers valuable insights derived from field-level experiences and learning. The current provisions and practices of SA have been analyzed through both theoretical and empirical perspectives. Additionally, the perceptions of key stakeholders regarding SA have been interpreted. The implications of a research or dissertation relate to the potential effects, significance, or outcomes that arise from the findings. This dimension explores how the results of the research contribute to the existing body of knowledge, influence practices, guide policy decisions, or shape future research initiatives. The insights and experiences gained may have implications at three levels: knowledge, practical application, and policy formulation. Ultimately, the implications highlight the broader significance of the research, demonstrating its value beyond the immediate context of the study and suggesting how the findings may be applied in

practical scenarios or inform future investigations. The specific implications of the study are detailed below.

9.5.1 *Implication to Knowledge Level*

- i. The principles of effective governance and their associated elements undoubtedly fully play a significant role in the success of local democracy. In addition to governance components such as transparency, accountability, rule of law, participation, responsiveness, inclusiveness, efficiency, and sustainability, the integration of moral and ethical values is equally essential for successful implementation. These values are shaped by discipline, regulatory actions and the prevailing culture of reward and penalty. Given that moral and ethical values can differ among individuals, regulatory actions can foster a willingness to fulfill executive responsibilities.
- ii. The study contributes to the broader discourse on local governance by integrating the concepts of deliberative local democracy and social accountability. It demonstrates how these theoretical frameworks can be applied in a practical setting, offering valuable insights for future research. Scholars interested in governance, democracy, and accountability can build on this work to explore similar dynamics in different contexts or regions. This enhanced understanding is crucial for scholars and practitioners aiming to promote democratic governance and citizen participation.
- iii. The existing body of research and empirical literature concerning SA in the context of local government restructuring in Nepal is notably sparse. This study aims to provide empirical insights into the mechanisms of SA and the deliberative processes within local government, thereby enhancing accountability and the effectiveness of service delivery.
- iv. The evaluation of local governance and SA cannot be adequately achieved through singular methodology such as objective facts or quantitative approaches. This research utilized an explanatory sequential mixed methods design, grounded in pragmatism, to gain a deeper understanding of the current practices of SA within local government. The application of mixed research methods may enhance the comprehension of the diverse realities pertaining to the status of local governance.

9.5.2 Implication to Practical Level.

- i. The research highlights the critical role of citizen engagement in governance and the obstacles that hinder substantial participation. The results suggest that local authorities should emphasize transparency and inclusivity to promote increased citizen involvement in the decision-making process. This necessitates the development of more effective communication strategies and participatory frameworks that can empower citizens and strengthen the legitimacy of local governance.
- ii. The study reveals a significant deficiency in awareness and understanding of SA tools among local government elected representatives, staff and the citizens. This finding indicates the necessity for focused educational or awareness programs and capacity-building efforts aimed at addressing this knowledge deficit. Implementing such initiatives has the potential to enhance the efficacy of SA mechanisms and, in turn, elevate the quality of governance at the local level.
- iii. Local governments ought to prioritize the enhancement of their communication channels as a practical measure, guaranteeing that all citizens can access vital information through a range of methods, such as digital platforms, regular update website, community gatherings, and local media outlets.
- iv. The gaps identified in practices like participatory monitoring and the use of citizen charters point to a need for greater transparency in local governance. Practically, this could mean local governments adopting more transparent processes and actively involving citizens in monitoring and evaluation activities to build trust.
- v. The results indicate that the decision-making processes in local governments are frequently controlled by a small number of individuals, resulting in minimal deliberation. In practice, it is essential for local governments to implement more inclusive and participatory decision-making approaches that engage a wider array of stakeholders, thereby ensuring that decisions align with the collective interests of the community.
- vi. The successful implementation of these practical measures necessitates continuous capacity building and training for local government officials,

staff, and community members. This educational initiative should emphasize the core principles of social accountability, transparency, and efficient governance.

9.5.3 *Implication to Policy Level*

- i. The findings of the study indicate a considerable disparity between the theoretical frameworks of SA and their actual implementation within local governance. This underscores the necessity for policy modifications to guarantee that local governments not only comply with SA principles in theory but also execute them efficiently. These insights can assist policymakers in enhancing current legislation and regulations, including the Local Government Operation Act (LGOA) 2017, to more effectively correspond with practical circumstances.
- ii. An autonomous regulatory entity is crucial for assessing the capacity of local government and the effectiveness of governance. This evaluation necessitates a system of rewards and penalties, as well as the management of grant recipients.
- iii. Local governments should strengthen citizen participation and engagement through awareness campaigns, participatory planning, and public/social audits, while also ensuring transparent and effective grievance redress and monitoring mechanisms to enhance accountability and public trust.
- iv. The study highlights discrepancies between established legal frameworks or provision and their practical implementation, particularly regarding the failure of elected officials to adhere to ethical guidelines. This indicates a necessity for local governments to create more explicit codes of conduct and to implement stringent enforcement measures, possibly through policy reforms aimed at upholding accountability.
- v. The establishment of an autonomous academy at the provincial level is essential for enhancing the training capabilities and research initiatives of local government officials, elected representatives, and their staff members.

9.5.4 *Agent for Future Research*

- i. Future research could expand on this study by examining the impact of specific interventions aimed at improving accountability in local governance.

Comparative studies across different regions (seven province and ecological regions) could also provide a broader understanding of the challenges and opportunities in enhancing social accountability.

- ii. This research utilized governance theory and an accountability framework to evaluate the SA of local government. It incorporated both quantitative and qualitative methodologies through an explanatory sequential mixed methods research design. Future investigations could enhance the study by incorporating additional rigorous variables (both independent and dependent) and expanding the sample size to encompass a wider geographical area, while also integrating cultural theory and its implications for accountability within local governance.

APPENDIXES

Appendix A: Questionnaire for Survey (Supply Side)

(i) Questionnaire for elected representatives and administrative staff.

It is an academic study on the state of social accountability in local government. This study has been inspired by the objective of creating research projects by scholars within Tribhuvan University's Faculty of Humanities and Social Sciences and Rural Development subject. The respondents will be free to answer the questions asked for this study; there is no intention to create any kind of pressure, controversy, or conflict.

Research Title: Social Accountability in Local Governance: Accountability in Local Governance: Examining Practices in Selected Municipalities of Kailali District, Nepal
Name of Researcher:

No.Date...

1). Demographic details of respondents

1.1 Name of the municipality: 1 = Lamki, 2 = Bhajani, 3 = Joshipur, 4 = Bardagoriya.

1.2 Respondents mobile no.Phone. 1.3 Gender Male=1, Female=2, Third Gender=3

1.4 Position/Responsibility Public Representative=1, Employee=2,

1.5 Age 20-29 = 1, 30-39 = 2 40-49 = 3, 50-59 = 4, Above 50 = 5

1.6 Caste Brahmin = 1, Kshetri = 2, Tribe = 3, Dalit = 4, Others = 5

1.7 Education, Literate = 1, Basic. = 2, Class 12 = 3, Graduation = 4, Postgraduate = 5

(2) To your knowledge, which of the following practices related to social accountability in this municipality have been followed in the current year? Please mark \surd according to the condition of compliance. (Compliance = 1, Not Compliance = 2) (State of Compliance with Public Accountability Practices in the Municipality)

The mentioned activities have been performed in this municipality. Yes (1) No (2)

2.1 Adherence to public hearing practices (at ward/municipality level)

2.2 Practice of clearly disclosing municipal information to citizens

2.3 Hearing and management of service user complaints

2.4 Conducting public examination at project level Actions

- 2.5 Citizen charters are placed in the ward office
- 2.6 Citizens participation in community-level projects formation
- 2.7 Conduct of public representatives
- 2.8 Monitoring and inspection of all projects by the monitoring committee
- 2.9 Publicizing the municipality annual budget and plan to the citizens
- 2.10 Keeping a cost board at the project site to provide information about the project
- 2.11 Conducting annual social audits of the municipality work

3) What is your response to the following notions of accountability to citizen citizens? Please choose one option for each (√. state of understanding regarding accountability) (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1) (State of Understanding on Social Responsibility)

Are the mentioned concepts related to social accountability?

- 3.1 Provide clear information about the municipality's activities to the citizens through various means.
 - 3.2 The municipality should properly address the daily complaints of the service users.
 - 3.3 Making the municipality activities transparent.
 - 3.4 To make citizens participate in municipal activities (planning and policy making).
 - 3.5 The main stakeholders (employees, public representatives) of the municipality are responsible and accountable for their responsibilities.
- 4) What is your reaction to the state of compliance of the practices related to social accountability mentioned below in your municipality? Please select one option (√) according to the level of compliance with each practice (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)
- 4.1.1 Public hearings have been complied with at the municipal level.
 - 4.1.2 Public hearings have been complied with at the ward level.
 - 4.1.3 By following the public hearing, the service providers in this municipality have become accountable to the citizens
 - 4.2.1 The municipality has effectively delivered public information to the citizens
 - 4.2.2 The municipality's website, information board self-publishing and annual publications have been updated

- 4.2.3 Citizens have easy access to public information in the municipality
- 4.3.1 Complaints of citizens in wards and municipalities have been properly managed.
- 4.3.2 There is a unit or mechanism for managing citizen complaints in wards and municipalities.
- 4.3.3 Citizens complaints have made the municipality accountable.
- 4.4.1 Citizen charter has been effectively organized at the municipality and ward level.
- 4.4.2 Citizens who receive services have used the provisions mentioned in the citizen charter.
- 4.4.3 The citizen charter has made the service delivery of the municipality accountable.
- 4.5.1 In this municipality, there has been full compliance with the public inspection at the project level. 4.5.2 Public inspection has increased the quality of the project.
- 4.5.3 The municipality has placed information boards about the project at the project site.
- 4.6.1 The meeting of the executive committee is held regularly following the procedures
- 4.6.2 The people representatives have fully complied with the code of conduct
- 4.6.3 The employees of the municipality have fully complied with the assigned duties.
- 5) What is your response to the idea that following the practices related to accountability to citizens can yield the following results? Please select one option for each statement (√) (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)
- 5.1 There will be an increase in the rule of law and transparency in the municipality.
- 5.2 There will be an increase in responsibility and accountability for the work performed by the main responsible persons and units of the municipality.
- 5.3 Improving the performance capacity of the municipality (Liza and performance scores).
- 5.4 The easy access of the people to the service facilities of the municipality will increase
- 5.5 Coordination and cooperation will be established between service-receiving citizens and service provider municipalities

6) How satisfied are you with the state of compliance of the overall citizen accountability practices in this municipality?

5 = Completely satisfied 4 = Satisfied 3 = Neutral, 2 = Dissatisfied, 1 = Not at all satisfied

7) What is your perception towards the existing plans and programs of the municipality to increase awareness about the process of receiving services and receiving services? Please tick (√) one of the options.

5 = Adequate 4 = Fairly 3 = Neutral 2 = Inadequate 1 = Not at all

8) What is your opinion about the below-mentioned difficulties or challenges experienced by the municipality in adopting accountability to the citizens? Please tick (√) any one option for each one you think. Mark it. (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)

8.1 Lack of compliance with moral values among the main stakeholders of the municipality
Lack of interest and low participation

8.2 People representatives and employees have lack of willpower and readiness to comply with accountability

8.4 Low interest and low participation of citizens in social accountability practices

8.5 Lack of professional capacity of the municipality to address the demands and wishes of citizens

9) What is your knowledge and role as a member of the executive and assembly? Please select the appropriate option for each.

9.1 You actively participate in the discussion of executive meeting agendas (Yes=1, No=2)

9.2 You are fully aware of the agenda and proposal process in executive meetings (Yes=1, No=2)

9.3 Executive meeting agendas Members are informed before the meeting (Yes = 1, No = 2)

10) What is your reaction to the decision-making process of the executive and assembly in this municipality? Please tick (√) one option in each statement. (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)

Discussion-based assembly

10.1.1 The assembly of the municipality (annual general meeting) is organized within the specified time limit.

10.1.2 Before the meeting, the members of the meeting are informed about the agenda of the meeting.

10.1.3 Decisions made in the municipal assembly are usually made after sufficient discussion and debate.

Executive decision and discussion

10.2.1 Executive meetings are held regularly in this municipality.

10.2.2 When decisions are made in executive meetings, there is sufficient discussion and debate.

10.2.3 Decisions of executive meetings are regularly published on the website.

Citizen participation in planning

10.3.1 The municipality has followed the (seven) steps specified in the preparation of the annual plan. 10.3.2 Citizens have participated in the plans to be made at the ward level.

10.3.3 Community-based organizations have participated in the planning of the municipality.

Activity in the thematic committees

10.4.1 There are regular discussions and meetings of the thematic committees of the municipality.

10.4.2 While preparing the annual budget and plan, there is adequate discussion in the thematic committee.

10.4.3 The secretariat and documentation of the thematic committee is organized.

Participatory monitoring work

10.5.1 The monitoring work done by the municipality and ward is regular.

10.5.2 The quality of the project has been increased by the monitoring work.

10.5.3 The citizens of the project site are also involved in project monitoring.

Discussion and review between public representatives and employees

10.6.1 There are regular meetings and reviews between public representatives and employees in this municipality.

10.6.2 Staff meetings of employees are held regularly.

10.6.3 Coordination and cooperation between public representatives and employees in this municipality is good

11) How satisfied are you with the process of discussion, consensus, agreement and disagreement between the main stakeholders in the overall decision-making process in this municipality? Please select one option (√)

5 = completely satisfied 4 = Satisfied 3 = Neutral 2 = Dissatisfied 1 = Not at all satisfied

12) What is your reaction to the opinion that there are challenges mentioned below in order to reach a conclusion after sufficient discussion in the decisions made in the assembly and the executive? Please tick (√) one option in each concept. ((Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)

12.1 Non-compliance with the procedures related to the management of the executive and assembly.

12.2 Lack of understanding of the main stakeholders towards democratic values.

12.3 The decisions of the municipality are influenced by personal and party interests.

12.4 The inability of the main decision-maker to make his agenda universally acceptable.

12.5 Assembly and Lack of communication and questioning culture among members of the executive.

13) What is your reaction to the notion that adopting the decision-making process through debate and meaningful discussion among the members participating in the municipal meeting can achieve the following results? Please tick one option correctly (√Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, strongly Disagree=1)

13.1 The state of establishing coordination and cooperation between the main stakeholders of the municipality 13.2 The state of the municipality's decisions being directed towards the common good and the collective interest

13.3 The state of possible conflict management in the municipality's decision-making process.

13.4 The state of improving the overall performance of the municipality.

14) In your opinion, how much support do you think there is among the following people in the governance of the municipality? Please tick one of the options correctly (√)

People's representatives Full support from employees =5 OK=4 Neutral=3 Less support=2 No support at all=1 Support from elected representatives to staff (Full support =5 OK=4 Neutral=3 Less support=2 No support at all=1)

15) In your opinion, how aware are the common citizens about the methods and procedures of getting services and facilities from the municipality? Please tick one of the options correctly (✓)

Fully aware (5) Aware (4) Neutral (3) Less aware (2) Not at all aware (1)

16) What is your reaction about the performance indicators mentioned below that affect the overall effective governance process of this municipality? Please tick (✓) one option in each. (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)

The state of policy planning and implementation of the municipality

16.1.1 The policy plan and budget have been constructed and implemented within the time limit.

16.1.2 The work done by consumers and contractors has been completed within the time limit.

16.1.3 The projects made by the municipality are sustainable and of high quality.

Overall performance of the municipality

16.2.1 All ward offices of the municipality have provided services electronically (revenue, registration).

16.2.2 The annual progress report of the works carried out by all the branches and wards of the municipality has been published and broadcasted for the information of the citizens.

16.2.3 The performance of the municipality (Liza) has been improving compared to previous years.

3 Service delivery of the Municipality

16.3.1 Ease of social security allowance distribution and easy access to service recipients.

16.3.2 Implementation of projects based on real demand of the community rather than distribution oriented.

16.3.3 Priority is given to proportional development in all wards.

Citizen satisfaction of service recipients

16.4.1 Appropriate complaints of citizens are managed.

16.4.2 Limited citizens have access to service facilities provided by the municipality.

16.4.3 Necessary physical infrastructure (ward and health office) and manpower management have been established in all wards.

17) Do you have any suggestion, comment or criticism towards some other municipality? If so, please thank you for your help and time.

(ii) **Questionnaire for service receivers' citizens (Demand Side)**

This study is inspired by the objective of creating a thesis for scholars under Tribhuvan University, Faculty of Social Sciences and Rural Development. The respondents will be free to answer the questions asked for this study; there is no intention to create any kind of pressure, controversy or conflict.

Research Title: Accountability in Local Governance: Examining Practices in Selected Municipalities of Kailali District, Nepal
Name of Researcher:

Date..... No.....

1. Personal details of the respondent

1.1 Name of the Local Government

1.2 Ward. No...

1.3 Respondent's Contact No.

1.4 Gender Male=1, Female=2, Third Gender=3

1.5 Age Below 20=1, 20-29=2, 30-39=3 40-49=4, 50-59=5, Above 50 6

1.6 Caste Brahmin=1, Kshetri=2, Tribe=3, Dalit=4, Other=5

1.7 Religion Hindu=1, Buddhist=2, Muslim=3, Christian=4, Other=5

1.8 Education Literate = 1, Basic. = 2, Class 12, Graduate = 3, Post Graduate = 4

1.9 Main source of income Agriculture = 1, Business = 2, Salary=3, Labor=4, Other=5.

10.1 Have you taken any kind of service from the municipality or ward for the past six months? If yes, mention

1 Registration and recommendation.

2. To get payment for the project.

3. To get social allowance and facilities.

4. To get demand for new project

5. Other.

2. Are you aware that the following practices related to civic accountability have been followed by this municipality for the past one year? Please tick (√) the appropriate option. (Yes=1, No=2)

2.1 Public hearing exercises (at the ward, municipality level)

2.2 Information dissemination (website updates, notice board, broadcast of information through radio newspapers,)

2.3 Hearing and management of complaints from the service users in the municipality.

2.4 Public examination activities at the project level.

2.5 Citizen's charter is systematically kept in the ward office.

2.6 Participation of citizens in planning work at the ward level.

- 2.7 Actions by public representatives to follow the code of conduct.
- 2.8 Monitoring committee to monitor all projects.
- 2.9 Municipal and ward annual budgets and Action to inform citizens of the plan.
- 2.10 Action to keep cost board or notice board at project level.
3. What is your agreement or disagreement with the concept/idea mentioned below that the municipality is accountable to the citizens? Please tick (√) any one option in each concept. (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)
- 3.1 Providing clear information about the activities of the municipality to the citizens through various means.
- 3.2 The municipality properly addresses the daily complaints of the users.
- 3.3 Making the activities of the municipality transparent.
- 3.4 Getting the citizens to participate in the activities of the municipality (planning, policy making).
- 3.5 The main functions of the municipality Stakeholders (employees, public representatives) should shoulder their responsibilities.
- 4) Have you participated in any public hearing program conducted by the municipality or ward in the last one year? Please tick the appropriate option
(1) I have participated (2) I have not participated
- 4.1 If not, why? Did not participate due to busyness (4) Not interested in it
- 1). The municipality or ward has not organized such programs (2) He was not aware of it (3) He did not participate due to personal concern (4) He is not interested in it.
- 5) In your experience, how does the municipality or ward inform the citizens of information
- 1). (2) From radio (3) From public representatives (4) From social leaders (5) All of the mentioned
- 6) You are aware that the details regarding the laws, rules, policies, decisions, budget programs etc. created by the municipality have been made public.
- 1). Have information (2) No information (3) Not interested
- 7) In your opinion, it seems that the municipality has properly addressed the complaints of the citizens 1). Addressed (2) Partially addressed (3) Not addressed (4) Don't know
- 8) Are you aware of public examinations at any project level in the last one years.
- 1). Have information (2) No information (3) Not interested
- 9) In the ward office where you serve, the citizen charter is kept for all to see 1) Yes (2) No (3) Don't know
- 10) When making plans at the ward level, do the ward offices make the citizens of the ward participate in the discussion? 1) Done (2) Sometimes done (3) Never done (4) Don't know

- 11) How much do you think is focused on the marginalized and disadvantaged target groups in the public projects and programs conducted at the municipality and ward level? 1) Sufficient (2) Fairly (3) Less (4) Not at all
- 12) Do you know that the monitoring committee of the municipality has monitored the projects completed in your ward for the past one year?
1) I have information (2) I have no information (3) I am not interested
- 12) Do you know that the monitoring committee of the municipality has monitored the projects completed in your ward for the past one year?
- 13) Do you know what projects the municipality has selected in your ward for this year? 1) Yes (2) No information
- 13.1 If not known, why not known
1). By not showing interest (2) By not informing the ward
- 14) How do you see people's participation in the projects carried out by the consumer committee? 1). Good public participation (2) Limited to formality (3) No participation at all (4) Don't know
- 15) Have you seen that the cost word (brief information of the project) has been kept in the projects of the ward since last one year? 1). I have seen (2) I have not seen (3) I don't know
- 16) What is your opinion on the below mentioned municipality's activities, please choose the option that suits you (√). (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)
- 16.1 The municipality's activities are responsible to the citizens who receive the services.
- 16.2 The municipality has made the citizens aware of the process of receiving services.
- 16.3 The public has easy access to the information and information of the ward office.
- 16.4 Implementation of municipal and ward budgets and projects is transparent.
- 17). When taking services from the municipality office, it seems that the citizens have faced the problems mentioned below. Please tick (√) the appropriate option for each of yours. (Strongly Agree=5, Agree=4, Neutral=3, Disagree=2, Strongly Disagree=1)
- 17.1 Lack of clarity or lack of information about the process of receiving service to the service recipient.
- 17.2 Ward not providing clear information to citizens regarding service facilities.
- 17.3 non-responsibility of public representatives and employees towards the service recipient. 17.4 Lack of basic facilities for the service recipient when going to the ward office for service. 17.5 Service delivery process Slow and sluggish.
- 18) Do you think that the annual development and project implementation of the ward has been completed within the time limit? 1). Has happened (2) hasn't happened (3) Don't know

- 19) Do you know that there have been public programs of discussion and dialogue between public representatives and service users in your municipality since last one year? 1). Have information (2) No information (3) Don't know
- 20) How do you find the physical condition of the municipality and ward offices?
3 = Very good 2 = Fair 1 = Poor
- 21) How helpful do you think the public representatives and employees of this municipality and ward are in providing services to the citizens.
- 21.1 People's representatives 3 = Helpful 2 = can't say 1 = Not helpful
- 21.2 Employees 3 = Helpful 2 = can't say 1 = not helpful
- 22) Do you have any suggestions, comments or criticisms regarding some other specific municipalities? Thank you for your help and time.

Appendix B: Research Variables and Thematic Area of Social Accountability

Thematic Indicators and Weightage	Sub-Indicators	Variables
Transparency (7)	Information Dissemination System (5)	-Update web site of the municipality
		-Annual Budget book publication
		-Public notice announced by radio or other media
	Public Income and expenditure (2)	Public income and expenditure in quarterly basis or partial in the FY
Accountability (15)	Public Hearing (4)	-Minimum twice a year in Central level
		-Minimum twice a year in ward level
	Grievance Management System (3)	-Assignment of Grievance Management Officer
		-Progress Records of Grievance Management
	Public audit\Community audit (6)	- All schemes been subject to public audit
		-It is only available user's group scheme
Citizens Charter (2)	Mandatory public inspection report at the final installment of the project	
	- The Citizen's Charter is kept in plain view in central office	
		-Placement of citizens in ward office
Participation (10)	Citizens engagement (3)	-Citizen participation in Ward level plan formation meeting
		-CBOs based activities
	Participatory Planning Process (4)	- Annual plans are to be selected by holding ward meetings in every ward
		-Strongly follow the seven steps of planning process
	Participatory Monitoring mechanism (3)	-Guidelines formation of Monitoring Committee
		-Guidelines follow in monitoring process
		-Review of Monitoring Report in committee
Empowerment \Capacitating (8)	Citizen Awareness program (2)	-Number of citizen awareness programme
	Capacity enhance training for ERs (2)	-Number of trainings\orientation \exposer visit for ER s
	Capacity enhance training for ASs (2)	-Number of trainings \orientation\exposer visit for ASs
	Ward level annual program focusses on women, Dalit and Marginal Group (2)	-Number of programs
Deliberative System (11)	Deliberative decision-making practices in executive body (3)	-The meeting of executive body held according to guideline
		- A decision is to be made after discussing in the meeting of the executive committee
	Deliberative decision-making practices in Assembly (2)	- The meeting of assembly held according to the guideline
- A formal agenda for the Municipal Assembly		

		meeting is distributed to members seven days beforehand.
		- Annual plans are to be selected by holding ward meetings in every ward -Strongly follow the seven steps of planning process
	Function of subject committee (3)	- The secretariat of the subject committee and the secretary are arranged and the meeting is held - Plans and programs are discussed in the subject committee
	Regular Review Meeting Between ERs and ASs (3)	Regular Staff Meeting Municipality Level Regular Meeting Between Branch Head and Executive Body
Ethics and Morality (3)	Obligation of Ethical Value (3)	-Guideline formation of code of ethics -Compliance of code of ethics by ERs -Compliance of code of ethics by ASs
Organization and Management (4)	Organization and Management survey	O& M survey Capacity development plan Provision of role and responsibility of the administrative staffs

Appendix C: Institutional Observation Check-Lists

Evaluation of Institutional Indicators of for Effective Local Governance and Social Accountability

Name of Local Government:

Date:

S.No.	Indicators	Conditions\ Requirements	Total Score (55)	Obtain Score	Remark\Scoring evidence
1	Public Hearing (4)	-Minimum twice a year in Central level	2		-if twice a year = 2, If once a year = 1, if not=0
		-Minimum twice a year in ward level	2		-if twice a year = 2, If once a year = 1, if not=0
2	Information Dissemination System (5)	-Update web site	2		-If update full information =2, if partial update=1, if not =0
		-Budget book publication	1		-If budget book publication=1, if not=0
		-Public notice announce by radio or other media	2		-if public notice fully announced by radio and other media=2, if partially announce=1
3	Grievance Management System (3)	-Assignment of Grievance Management Officer	1		-If entitled GMO =1, If not=0
		-Progress Records of Grievance Management	2		-If systematic manage the grievance management system=2, if partially managed=.1, if not at all=0
4	Public audit\Community audit (3)	Public audit is mandatory for final installment of the project and program	3		-if PA is mandatory for all scheme and program =3, if partially mandatory for specific project=2 If only for user committee only=1, if not at all =0
5	Citizens Charter (2)	- The Citizen's Charter is kept in plain view in central office	1		-if CC placed in central office= 1, if not =0
		-Placement of citizens in ward office	1		-If CC placed in each and every ward=1, if partially=0.5
6	Citizens engagement (3)	-Citizen participation in Ward level plan formation meeting	1		-If citizen participate in ward level plan formation=1, if not =0
		-CBOs based activities	2		-if every and each ward allocate CBOs promotional activities =2, if partially=1, if not=0
7	Obligation of Ethical Value (3)	-Guideline formation of code of ethics	1		-If the municipality make the guideline for code of ethics=1, if not=0
		-Compliance of code of ethics by ERs	1		- If compliance of code of ethics by ERs=1,if not=0
		-Compliance of code of ethics by	1		-If compliance of code of ethics by ASs=if not=0

		ASs			
8	Deliberative decision-making practices in executive body (3)	-The meeting of executive body held according to guideline	1		-if the meeting of EB held by guideline=1, If not = 0
		- A decision is to be made after discussing in the meeting of the executive committee	2		-If EB held the deliberative decision-making procedures=2, if partially do =1, if not=0
9	Deliberative decision-making practices in Assembly (2)	- The meeting of assembly held according to the guideline	1		-If yes =1, if not=0
		- A formal agenda for the Municipal Assembly meeting is distributed to members seven days beforehand.	1		-If yes =1, if not =0
10	Participatory Planning Process (4)	- Annual plans are to be selected by holding ward meetings in every ward	2		-If yes = 2, If partially follow=1, if not=0
		-Strongly follow the seven steps of planning process	2		-if yes=2, if partially follow=1, if not=0
11	Function of subject committee (3)	- The secretariat of the subject committee and the secretary are arranged and the meeting is held	1		- if yes =1, if not =0
		- Plans and programs are discussed in the subject committee	2		- if yes =2, if partially follow=1, if not at all=0
12	Participatory Monitoring mechanism (3)	-Guidelines formation of Monitoring Committee	1		- If yes =1, if not= 0
		-Guidelines follow in monitoring process	1		-If yes =1, if partially follow=0
		-Review of Monitoring Report in committee	1		-If yes= 1, if not at all =0
13	Regular Review Meeting Between ERs and ASs (3)	Regular Staff Meeting Municipality Level	2		- If yes=2, if partially follow=1, if not=0
		Regular Meeting Between Branch Head and Executive Body	1		-if yes = 1, if not at all =0

14	Citizen Awareness program (2)	-Number of citizen awareness programme	2		-if every and each ward implement=2, if partially implement =1, if not =0
15	Capacity enhance training for ERs (2)	-Number of trainings\orientation \exposer visit for ER s	2		- If more than 5=2, if less than 5=1, if not at all= 0
16	Capacity enhance training for ASs (2)	-Number of trainings \orientation\exposer visit for ASs	2		- If more than 5=2, if less than 5=1 if not at all= 0
17	Ward level annual program focusses on women, Dalit and Marginal Group (2)	-Number of programme	2		- If every and each ward level GESI program scheduled =2, if partially held=1, if not=0
18	Public Annual Income and expenditure by the end of FY (2)	Public annual income and expenditure by the end of first month of the FY	2		-if yes = 2, if partially follow=1and if not at all=0
19	Organization and Management (4)	Organization and Management Survey	4		-If the LG has updated the O& M survey =2 if not =0 -If the LG has prepared the Capacity development plan =1, if not =0 -If the LG partially make provision of role and responsibility of the administrative staffs=1, if not =0
		Total Score	55		

Appendix D: Some Snapshots of Filed Observation and KII



Photos: An interview was conducted with the ward chairperson and the Chief Administrative Officer at Bardagoriya Rural Municipality, Kailali



Photos: An interview was conducted with the ward chairperson and the Deputy Mayor at Lamki-Chuha Municipality, Kailali



Photos: An interview was conducted with the ward chairperson at Bhajani Municipality, Kailali



Photos: An interaction was conducted with the elected representatives of Joshipur Rural Municipality, Kailali

Appendix E: Sampling Size Determination

The Yamane unknown sample size defines in 5 percent precision level. The reason behind five percent precision level is because there is high level of variability and the divergent nature of SRs non-respondent incident might be high. As per the quota sampling technique the total number of sampling respondent (385) have been equally divided to each ward (32) of four local government.

$$\text{Sample Size (n)} = N / [1 + N (e^2)]$$

Where, n= required sample size,

N= Total Number of Population (ASs & SRs)

e = Level of precision (5 percent for the SRs), (10 percent for the ASs)

If you have an estimated population size of 10,000 and want a 95% confidence level with a 5% margin of error:

$$n = 1 + 10,000(0.05^2)10,000$$

$$= 1 + 10,000(0.0025)10,000$$

$$= 26\sqrt{10,000} \approx 385$$

In this case, the required sample size would be approximately 385 participants. The population sample size, which was not predetermined, was established using the expert formula, resulting in a minimum sample number of 385. The researcher allocated this sample evenly across 32 ward office and four local government center offices, totaling 36 service centers. In total, 402 respondents were selected, ensuring that each ward had a minimum of 11 participants, in accordance with the quota sampling method.

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